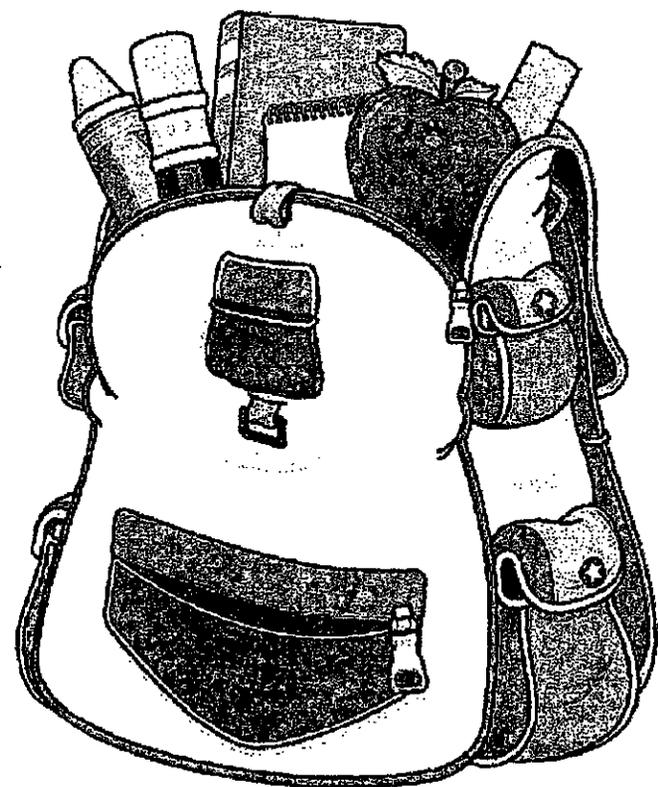


West Carroll Parish School Board

Oak Grove, Louisiana



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 25 2012

Annual Financial Report

As of and for the year ended June 30, 2011

**West Carroll Parish School Board
Oak Grove, Louisiana**

**Annual Financial Report
As of and for the Year Ended June 30, 2011**

**West Carroll Parish School Board
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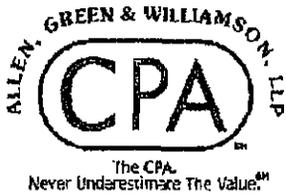
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INDEPENDENT AUDITORS' REPORT

Board Members
West Carroll Parish School Board
Oak Grove, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of West Carroll Parish School Board as of and for the year ended June 30, 2011, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 26, 2011, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, the Schedule of Funding Progress, and the Budgetary Comparison Schedules, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The accompanying supplemental information identified in the table of contents, and the Schedule of Expenditures of Federal Awards, as required by OMB Circular A-133, are presented for purposes of additional analysis and are not a required part of the *basic* financial statements. Such information has been subjected to the auditing procedures applied in the audit of the *basic* financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Also, the accompanying other information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the School Board. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 26, 2011

REQUIRED SUPPLEMENTAL INFORMATION:

**MANAGEMENT'S DISCUSSION
AND ANALYSIS (MD&A)**

West Carroll Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2011

Our discussion and analysis of West Carroll Parish School Board's financial performance provides an overview of the School Board's financial activities for the fiscal year ended June 30, 2011. Please read it in conjunction with the School Board's financial statements which follow this Management's Discussion and Analysis.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS The primary resources available to the School Board are local revenues which are primarily tax receipts, state revenues which are primarily minimum foundation funding and cost reimbursement grants, and federal revenues which are primarily cost reimbursement grants.

Total revenues for all governmental activities increased \$227,091 due mainly to an increase in funds available for the year for the Title I program, Special Education - IDEA B program and the Educational Jobs fund. Changes in MFP represented new monies received through state calculation and included monies for state raises. Sales tax revenues fluctuate with the economy. Federal and State budget cuts are represented in cuts to our federal and state grants causing decreases in some funds.

Total expenditures of our governmental activities increased \$1,211,825 due mainly to the accumulating expenditures from year to year of Post Employee Benefits.

USING THIS ANNUAL REPORT The School Board's annual report consists of a series of financial statements that show information for the School Board as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Assets and the Statement of Activities provide information about the activities of the School Board as a whole and present a longer-term view of the School Board's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give you some insights into the School Board's overall financial health. Fund financial statements also report the School Board's operations in more detail than the government-wide financial statements by providing information about the School Board's most significant funds, the general fund, IASA, and special federal fund. The remaining statement - the Statement of Fiduciary Net Assets presents financial information about activities for which the School Board acts solely as an agent for the benefit of students and parents.

**West Carroll Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2011**

**Annual Financial Report
Required Supplemental Information
Management's Discussion & Analysis (MD&A)**

Basic Financial Statements

**Government-wide
Financial Statements**



**Fund
Financial Statements**

Notes to the Basic Financial Statements

**Required Supplemental Information
Schedule of Funding Progress
Budgetary Information for Major Funds**

**Supplemental Information
Nonmajor Funds Combining Statements
Agency Funds Statements/Schedules
Schedule of Compensation Paid Board Members**

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance is being provided by the auditor regarding the Required Supplemental Information and the Supplemental Information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Reporting the School Board as a Whole

The Statement of Net Assets and the Statement of Activities

Our analysis of the School Board as a whole begins with the government-wide financial statements. One of the most important questions asked about the School Board is, "Is the School Board as a whole better off or worse off financially as a result of the year's activities?" *The Statement of Net Assets and the Statement of Activities*, which appear first in the School Board's financial statements, report information on the School Board as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets and liabilities, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

West Carroll Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2011

These two statements report the School Board's net assets - the difference between assets and liabilities, as reported in the Statement of Net Assets - as one way to measure the School Board's financial health, or financial position. Over time, increases or decreases in the School Board's net assets - as reported in the Statement of Activities - are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the School Board's operating results. However, the School Board's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools to assess the overall health of the School Board.

The Statement of Net Assets and Statement of Activities report the following activity for the School Board:

Governmental activities - All of the School Board's services are reported here, including instruction, plant services, transportation, and food services. Property taxes, sales taxes, Minimum Foundation Program funds, and state and federal grants finance most of these activities.

Reporting the School Board's Most Significant Funds

Fund Financial Statements

The School Board's fund financial statements provide detailed information about the most significant funds - not the School Board as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes (like the school lunch) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants the School Board receives from the U.S. Department of Education). The School Board's governmental funds use the following accounting approach:

Governmental funds - All of the School Board's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School Board's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School Board's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation on Statements D and F.

The School Board as Trustee

Reporting the School Board's Fiduciary Responsibilities

The School Board is the trustee, or fiduciary, for its student activities funds, and the sales tax collection fund. All of the School Board's fiduciary activities are reported in the Statements of Fiduciary Net Assets. We exclude these activities from the School Board's other financial statements because the School Board cannot use these assets to finance its operations. The School Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

West Carroll Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2011

THE SCHOOL BOARD AS A WHOLE The School Board's net assets were \$4,743,328 at June 30, 2011. Of this amount \$731,869 was unrestricted. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets, (Table 1) and the change in net assets (Table 2) of the School Board's governmental activities.

Table 1
Net Assets
June 30,

	Governmental Activities		
	2011	2010	Variance
Current and other assets	\$ 11,204,179	\$ 11,125,539	\$ 78,640
Capital assets	2,063,934	2,182,103	(118,169)
Total assets	<u>13,268,113</u>	<u>13,307,642</u>	<u>(39,529)</u>
Current and other liabilities	1,042,290	1,051,972	(9,682)
Long-term liabilities	7,482,495	4,946,181	2,536,314
Total liabilities	<u>8,524,785</u>	<u>5,998,153</u>	<u>2,526,632</u>
Net assets			
Invested in capital assets, net of debt	2,063,934	2,182,103	(118,169)
Restricted	1,947,525	2,029,670	(82,145)
Unrestricted	731,869	3,097,716	(2,365,847)
Total net assets	<u>\$ 4,743,328</u>	<u>\$ 7,309,489</u>	<u>\$ (2,566,161)</u>

The \$731,869 in unrestricted net assets of governmental activities represents accumulated results of all past year's operations.

The net assets of the School Board decreased by \$2,566,161 this year. This decrease was mainly due to the increased liability of post employee benefits.

The results of this year's operations for the School Board as a whole are reported in the Statement of Activities. Table 2 on the next page, takes the information from that statement and rearranges it slightly so that readers can see total revenues for the year.

West Carroll Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2011

Table 2
Changes in Net Assets
For the Years Ended June 30,

	Governmental Activities		
	<u>2011</u>	<u>2010</u>	<u>Variance</u>
Net Assets – beginning	\$ 7,309,489	\$ 8,890,916	\$ (1,581,427)
Revenues:			
Program revenues			
Charges for services	137,489	148,833	(11,344)
Operating grants and contributions	4,093,834	4,151,286	(57,452)
General Revenues			
Ad valorem taxes	1,281,571	1,353,347	(71,776)
Sales taxes	2,272,494	2,209,091	63,403
State equalization	12,450,942	12,716,074	(265,132)
Other general revenues	950,914	381,522	569,392
Total revenues	<u>21,187,244</u>	<u>20,960,153</u>	<u>227,091</u>
Functions/Program Expenses:			
Instruction			
Regular programs	9,524,322	8,398,173	1,126,149
Special programs	2,061,934	2,132,196	(70,262)
Other instructional programs	2,600,086	2,926,682	(326,596)
Support services			
Student services	1,200,388	1,066,291	134,097
Instructional staff support	1,139,459	1,026,811	112,648
General administration	533,347	676,457	(143,110)
School administration	1,238,273	1,126,093	112,180
Business services	421,618	345,072	76,546
Plant services	1,694,307	1,623,872	70,435
Student transportation services	1,618,783	1,529,564	89,219
Central services	15,539	920	14,619
Food Services	1,697,526	1,681,626	15,900
Community Services	7,823	7,823	-
Total expenses	<u>23,753,405</u>	<u>22,541,580</u>	<u>1,211,825</u>
Increase (decrease) in net assets	<u>(2,566,161)</u>	<u>(1,581,427)</u>	<u>(984,734)</u>
Net Assets – ending	<u>\$ 4,743,328</u>	<u>\$ 7,309,489</u>	<u>\$ (2,566,161)</u>

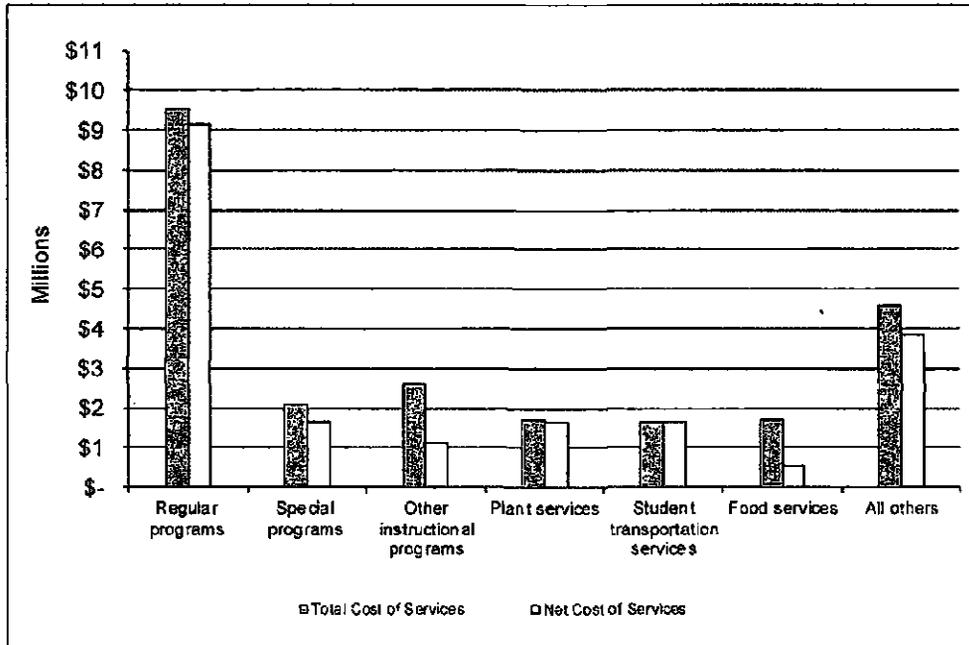
Governmental Activities As reported in the Statement of Activities, the cost of all governmental activities this year was \$23,753,405. The amount that taxpayers ultimately financed for these activities through School Board taxes was only \$3,554,065 because some of the cost was paid by those who benefited from the programs \$137,489 or by other governments and organizations who subsidized certain programs with grants and contributions \$4,093,834. The School Board paid for the remaining "public benefit" portion of its governmental activities with \$12,450,942 in Minimum Foundation Program funds, and \$950,914 with other revenues such as interest and other local sources.

**West Carroll Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2011**

In the table below we have presented the cost of each of the School Board's six largest functions - regular programs, special programs, other instructional programs, plant services, student transportation services and food services as well as each program's net cost (total cost less revenues generated by the activities). Net cost shows the financial burden that was placed on the School Board's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3
Cost of Services
For the Years Ended June 30,**

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Governmental Activities				
Regular programs	\$ 9,524,322	\$ 8,398,173	\$ 9,135,288	\$ 7,869,373
Special programs	2,061,934	2,132,196	1,646,030	1,540,139
Other instructional programs	2,600,086	2,926,682	1,103,310	1,412,833
Plant services	1,694,307	1,623,872	1,660,621	1,618,724
Student transportation services	1,618,783	1,529,564	1,615,866	1,525,388
Food services	1,697,526	1,681,626	508,524	481,677
All others	4,556,447	4,249,467	3,852,443	3,793,327
Totals	<u>\$ 23,753,405</u>	<u>\$ 22,541,580</u>	<u>\$ 19,522,082</u>	<u>\$ 18,241,461</u>



West Carroll Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2011

THE SCHOOL BOARD'S FUNDS As we noted earlier, the School Board uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the School Board is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the School Board's overall financial health.

The increase in the School Board's general fund's fund balance of \$106,977 is due mainly to the reclassification of the Medicaid fund into the General fund column of the financial statements. General Fund revenues decreased \$27,356 and the expenses increased \$499,174 from the prior year.

The IASA and special federal funds do not carry a fund balance as these are cost reimbursement funds.

Other governmental funds fund balance decreased from \$1,279,972 to \$1,261,317. This decrease was mainly due to minor variances in spending from one fiscal year to the next.

General Fund Budgetary Highlights As mentioned earlier the School Board revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the School Board's original and final budgets compared with actual results is provided in the required supplemental information section of this report.) Our beginning budget was based on prior year actual figures and any changes known of at the time of preparation.

Adjustments to the original budget resulted in a decrease in amounts available for appropriations of \$676,082 were as follows:

- MFP decrease of \$67,000
- Other restricted revenues decrease of \$205,000
- Transfers in decrease of \$450,000
- Other miscellaneous increases and decreases of revenues

Adjustments to the original budget resulted in a decrease in charges to appropriations of \$811,792 were as follows:

- Other instructional programs decreased \$426,400
- Plant services decreased \$249,000
- Other minor miscellaneous increases and decreases

The variance between budgeted revenues and actual revenues was an increase of \$434,099 mainly due to the reclassification of Medicaid Funds into the general fund. The budgeted expenditures were greater than the actual expenditures by \$477,994 which mainly dealt with less transfers out.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets At June 30, 2011, the School Board had \$2,063,934 invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount represents a net decrease (including additions, deductions and depreciation) of \$118,169, or 5.4%, from last year. This decrease is due mainly to the disposal of surplus equipment and the increase in number of assets that became fully depreciated.

West Carroll Parish School Board
Management's Discussion and Analysis (MD&A)
June 30, 2011

Capital Assets at June 30,

	Governmental Activities		
	<u>2011</u>	<u>2010</u>	<u>Variance</u>
Land	\$ 312,713	\$ 312,713	\$ -
Buildings	1,265,509	1,272,190	(6,681)
Furniture and equipment	485,712	597,200	(111,488)
Totals	<u>\$ 2,063,934</u>	<u>\$ 2,182,103</u>	<u>\$ (118,169)</u>

See Note 5 in the notes to financial statements for additional information.

Debt Obligations include accrued vacation pay and sick leave and other post employment benefits payable. We present more detailed information about our long-term liabilities in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES The West Carroll Parish School Board does not anticipate any significant changes to the budgets for the fiscal year 2012.

CONTACTING THE SCHOOL BOARD'S FINANCIAL MANAGEMENT Our financial report is designed to provide our citizens, taxpayers, parents, students, and investors and creditors with a general overview of the School Board's finances and to show the School Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Angela Johnson, Business Manager, at West Carroll Parish School Board, P. O. 1318, Oak Grove, Louisiana 71263-1318, telephone number (318) 428-2378.

West Carroll Parish School Board

BASIC FINANCIAL STATEMENTS:

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

WEST CARROLL PARISH SCHOOL BOARD

STATEMENT OF NET ASSETS
June 30, 2011

	Statement A
	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 9,608,481
Investments	100,000
Receivables, net	1,479,318
Inventory	16,380
Capital assets:	
Land and construction in progress	312,713
Capital assets, net of depreciation	<u>1,751,221</u>
TOTAL ASSETS	<u>13,268,113</u>
LIABILITIES	
Accounts, salaries and other payables	1,022,009
Workers' compensation claims payable	73
Deferred revenue	20,208
Long-term liabilities	
Due within one year	379,505
Due in more than one year	<u>7,102,990</u>
TOTAL LIABILITIES	<u>8,524,785</u>
NET ASSETS	
Invested in capital assets, net of related debt	2,063,934
Restricted for:	
Workers' compensation	100,000
Salaries and benefits	590,648
School food service	140,939
Grant funds	1,229
Facility improvements	1,114,709
Unrestricted	<u>731,869</u>
TOTAL NET ASSETS	<u>\$ 4,743,328</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST CARROLL PARISH SCHOOL BOARD

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2011

Statement B

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Primary Government				
<i>Governmental activities:</i>				
<i>Instruction:</i>				
Regular programs	\$ 9,524,322	\$ 0	\$ 389,034	\$ (9,135,288)
Special programs	2,061,934		415,904	(1,646,030)
Other instructional programs	2,600,086		1,496,773	(1,103,313)
<i>Support services:</i>				
Student services	1,200,388		257,371	(943,017)
Instructional staff support	1,139,459		430,063	(709,396)
General administration	533,347		4,603	(528,744)
School administration	1,238,273		2,240	(1,236,033)
Business services	421,618		9,702	(411,916)
Plant services	1,694,307		33,686	(1,660,621)
Student transportation services	1,618,783		2,917	(1,615,866)
Central services	15,539		12	(15,527)
Food services	1,697,526	137,489	1,051,513	(508,524)
Community service programs	7,823		16	(7,807)
Total Governmental Activities	23,753,405	137,489	4,093,834	(19,522,082)
<i>General revenues:</i>				
<i>Taxes:</i>				
Property taxes, levied for general purposes				1,281,571
Sales taxes, levied for general purposes				2,272,494
State revenue sharing				88,076
<i>Grants and contributions not restricted to specific programs</i>				
Minimum Foundation Program				12,450,942
Education Jobs Grant				561,400
Interest and investment earnings				26,030
Miscellaneous				275,408
Total general revenues				16,955,921
Changes in net assets				(2,566,161)
Net assets - beginning				7,309,489
Net assets - ending				\$ 4,743,328

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

West Carroll Parish School Board

BASIC FINANCIAL STATEMENTS:

FUND FINANCIAL STATEMENTS (FFS)

WEST CARROLL PARISH SCHOOL BOARD

GOVERNMENTAL FUNDS

Balance Sheet

June 30, 2011

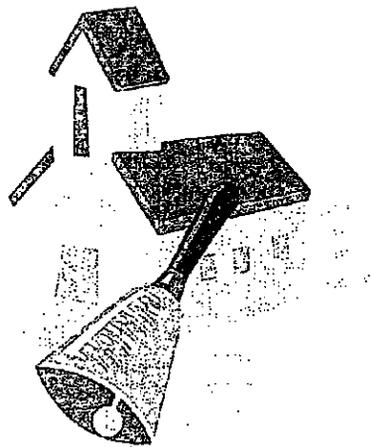
	GENERAL	IASA	SPECIAL FEDERAL
ASSETS			
Cash and cash equivalents	\$ 7,724,066	\$ 314,252	\$ 315,158
Investments	100,000	0	0
Receivables	417,470	548,582	288,582
Interfund receivables	1,690,303	0	68,598
Inventory	0	0	0
TOTAL ASSETS	9,931,839	862,834	672,338
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries and other payables	1,021,037	0	845
Workers' Compensation claims payable	73	0	0
Interfund payable	0	862,834	671,493
Deferred revenue	10,157	0	0
Total Liabilities	1,031,267	862,834	672,338
Fund Balances:			
Nonspendable	0	0	0
Restricted	690,648	0	0
Committed	450,000	0	0
Unassigned	7,759,924	0	0
Total Fund Balances	8,900,572	0	0
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,931,839	\$ 862,834	\$ 672,338

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement C

<u>OTHER</u>		<u>TOTAL</u>	
<u>GOVERNMENTAL</u>		<u>TOTAL</u>	
\$ 1,255,005	\$	9,608,481	
0		100,000	
224,684		1,479,318	
0		1,758,901	
<u>16,380</u>		<u>16,380</u>	
<u>1,496,069</u>		<u>12,963,080</u>	
127		1,022,009	
0		73	
224,574		1,758,901	
<u>10,051</u>		<u>20,208</u>	
<u>234,752</u>		<u>2,801,191</u>	
16,380		16,380	
1,240,497		1,931,145	
4,440		454,440	
<u>0</u>		<u>7,759,924</u>	
<u>1,261,317</u>		<u>10,161,889</u>	
<u>\$ 1,496,069</u>	<u>\$</u>	<u>12,963,080</u>	

West Carroll Parish School Board



WEST CARROLL PARISH SCHOOL BOARD

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
June 30, 2011**

		Statement D
Total fund balances - governmental funds	\$ 10,161,889	
<p>The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Assets includes those capital assets among the assets of the School Board as a whole. The cost of those capital assets allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.</p>		
Costs of capital assets	\$ 10,137,424	
Depreciation expense to date	<u>(8,073,490)</u>	
		2,063,934
<p>Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Assets.</p>		
Balances at June 30, 2011 are:		
Long-term liabilities		
OPEB liability	(6,901,808)	
Compensated absences payable	(558,361)	
Workers' compensation claims payable	<u>(22,326)</u>	
		<u>(7,482,495)</u>
Net Assets - Governmental Activities		<u>\$ 4,743,328</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST CARROLL PARISH SCHOOL BOARD

GOVERNMENTAL FUNDS
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended June 30, 2011

	GENERAL	IASA	SPECIAL FEDERAL
REVENUES			
Local sources:			
Taxes:			
Ad valorem	\$ 616,635	\$ 0	\$ 0
Sales and use	2,272,494	0	0
Interest earnings	25,790	0	0
Food services	0	0	0
Other	288,953	0	0
State sources:			
Equalization	12,248,296	0	0
Other	305,309	0	0
Federal sources	0	1,403,070	779,757
Total Revenues	15,757,477	1,403,070	779,757
EXPENDITURES			
Current:			
Instruction:			
Regular programs	7,243,827	292,358	0
Special programs	1,373,502	0	367,319
Other instructional programs	1,091,254	644,115	50,073
Support services:			
Student services	851,674	24,650	199,024
Instructional staff support	607,805	274,576	91,403
General administration	235,407	121,717	71,938
School administration	1,069,423	0	0
Business services	369,680	8,125	0
Plant services	1,168,272	28,254	0
Student transportation services	1,449,790	0	0
Central services	5,675	9,275	0
Food services	180,202	0	0
Community services	7,823	0	0
Capital outlay	42,535	0	0
Total Expenditures	15,696,869	1,403,070	779,757
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 60,608	\$ 0	\$ 0

		Statement E	
OTHER GOVERNMENTAL		TOTAL	
\$	664,936	\$	1,281,571
	0		2,272,494
	240		26,030
	137,489		137,489
	2,349		291,302
	202,646		12,450,942
	229,436		534,745
	2,025,738		4,208,565
	<u>3,262,834</u>		<u>21,203,138</u>
	781,967		8,318,152
	36,908		1,777,729
	515,124		2,300,566
	9,700		1,085,048
	25,034		998,818
	53,050		482,112
	5,493		1,074,916
	0		377,805
	381,745		1,578,271
	0		1,449,790
	589		15,539
	1,375,510		1,555,712
	0		7,823
	50,000		92,535
	<u>3,235,120</u>		<u>21,114,816</u>
\$	<u>27,714</u>	\$	<u>88,322</u>

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

GOVERNMENTAL FUNDS
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended June 30, 2011

	GENERAL	IASA	SPECIAL FEDERAL
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 64,000	\$ 0	\$ 0
Transfers out	(17,631)	0	0
Total Other Financing Sources (Uses)	46,369	0	0
Net Change in Fund Balances	106,977	0	0
FUND BALANCES - BEGINNING	8,793,595	0	0
FUND BALANCES - ENDING	\$ 8,900,572	\$ 0	\$ 0

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

		Statement E	
OTHER GOVERNMENTAL	TOTAL		
\$ 17,631	\$ 81,631		
<u>(64,000)</u>	<u>(81,631)</u>		
(46,369)	0		
(18,655)	88,322		
<u>1,279,972</u>	<u>10,073,567</u>		
<u>\$ 1,261,317</u>	<u>\$ 10,161,889</u>		

(Concluded)

WEST CARROLL PARISH SCHOOL BOARD

**Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2011**

	Statement F
Total net change in fund balances - governmental funds	\$ 88,322
 Amounts reported for governmental activities in the Statement of Activities are different because:	
 <i>Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the period:</i>	
Capital outlays	\$ 92,535
Depreciation expense	(194,810)
Gain (loss) on disposal	<u>(15,894)</u>
	(118,169)
 The recording of the OPEB liability is an accrued expense for the Statement of Activities, but does not use current financial resources of the governmental funds.	 (2,470,380)
 In the Statement of Activities, certain operating expenses-compensated absences (vacations and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and sick time used \$364,643 was less than vacation time earned \$408,690.	 (44,047)
 Payment of Workers' Compensation is an expenditure in the governmental funds that increases long-term liabilities in the statement of Net Assets.	 <u>(21,887)</u>
 Change in net assets of governmental activities	 <u><u>\$ (2,566,161)</u></u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST CARROLL PARISH SCHOOL BOARD
FIDUCIARY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2011

	Statement G
	AGENCY FUND
	<hr/>
ASSETS	
Cash and cash equivalents	\$ 361,215
Accounts receivable	<hr/> 610,114
TOTAL ASSETS	<hr/> 971,329 <hr/>
LIABILITIES	
Deposits due others	<hr/> 971,329
TOTAL LIABILITIES	<hr/> \$ 971,329 <hr/>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011

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West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The accompanying financial statements of the School Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. REPORTING ENTITY The West Carroll Parish School Board was created by Louisiana Revised Statute LSA-R.S. 17:51 to provide public education for the children within West Carroll Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of seven members who are elected from seven districts for terms of four years.

The School Board operates six schools within the parish with a total enrollment of approximately 2,127 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

B. FUNDS The accounts of the School Board are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds of the School Board are classified into two categories: governmental and fiduciary.

Governmental Funds Governmental funds are used to account for the School Board's general government activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of capital assets. The School Board reports the following major governmental funds:

General fund - the primary operating fund of the School Board. It accounts for all financial resources of the School Board, except those required to be accounted for in another fund.

LASA - this fund is used to account for ESEA funds.

Special federal - this fund is used to account mainly for IDEA.

Fiduciary Funds Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments, or on behalf of other funds within the School Board.

Agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. This fund is used for assets that the government holds for others in an agency capacity. These agency funds are as follows:

School activities fund - accounts for assets held by the School Board as an agent for the individual schools and school organizations.

Sales tax collection fund - accounts for monies collected on behalf of other taxing authorities within the parish.

West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011

Protested sales tax fund - accounts for monies collected on behalf of other taxing authorities within the parish that were paid under protest.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS) The statement of net assets and the statement of activities display information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the statement of fiduciary net assets at the fund financial statement level.

The statement of net assets and the statement of activities were prepared using economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange took place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Program Revenues Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions; program revenues reduce the cost of the function to be financed from the School Board's general revenues. Charges for services are primarily derived from cafeteria sales. Operating grants and contributions consist of the many educational grants received from the federal and state government.

Allocation of Indirect Expenses The School Board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Other indirect expenses are not allowed.

Fund Financial Statements (FFS)

Governmental Funds The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and sales taxes are recognized when all applicable eligibility requirements are met and the resources are available.

**West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011**

Entitlements and shared revenues (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Other receipts become measurable and available when cash is received by the School Board and are recognized as revenue at that time.

Expenditures

Salaries are recorded as paid. Salaries for nine-month employees are accrued at June 30. Substantially all other expenditures are recognized when the related fund liability has been incurred.

Other financing sources (Uses) Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, and long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

Fiduciary Funds The agency fund is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

D. DEPOSITS AND INVESTMENTS Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments are limited by R.S. 33:2955 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at fair value except for the following which are required/permitted as per GASB Statement No. 31:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The School Board reported at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

Definitions:

Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations.

West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011

E. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES During the course of operations, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet. Short-term interfund loans are also classified as interfund receivables/ payables.

F. INVENTORY AND PREPAID ITEMS Inventory of the school food service special revenue fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. Inventory of the school food service fund is accounted for on the consumption method. Inventory items are valued at cost (first-in, first-out) and commodities are assigned values provided by the United States Department of Agriculture. Revenues related to commodities which are not consumed as of the date of the balance sheet are reflected as deferred revenues since title does not pass to the School Board until the commodities are consumed. Inventories are offset by a fund balance reserve that these do not constitute "available spendable resources," even though they are a component of total assets.

Acquisition of materials and supplies other than the food purchases are accounted for on the purchase method, that is, the expenditures are charged when the items are purchased. The value of these materials and supplies, except for the food purchased in the school food service special revenue fund, are not considered significant at June 30, 2011, and their value is not shown in the accompanying balance sheet.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

G. CAPITAL ASSETS Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). The capitalization threshold is \$5,000 of capital assets and \$250,000 for additions of intangibles-software. Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Buildings	20-40 years
Improvements other than buildings	10-20 years
Furniture and equipment	3-10 years
Transportation equipment	5-8 years
Intangibles-software	3-5 years

H. DEFERRED REVENUES The School Board reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the School Board before it has a legal claim to them, as when grants are received prior to the occurrence of qualifying expenditures or for commodities in inventory at June 30, as described in Note F. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

I. COMPENSATED ABSENCES All 12-month employees earn 10 days of vacation leave each year depending on their length of service with the School Board. Employees can accumulate up to 20 days of vacation leave, yet does not receive payment upon retirement or termination.

All School Board employees earn a minimum of 10 to 18 days of sick leave each year, depending upon the number of years employed. Sick leave can be accumulated without limitation.

West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011

The School Board's recognition and measurement criteria for compensated absences follow:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' rights to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. This is the method the School Board uses. The School Board makes the assumption that employees who have a minimum experience of 10 years will become eligible in the future to receive their accrued sick leave.

J. LONG-TERM OBLIGATIONS For government-wide reporting, the costs associated with the bonds are recognized over the life of the bond. For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

K. RESTRICTED NET ASSETS For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;

Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Restricted net assets reported in the statement of net assets are restricted by law through constitutional provisions or enabling legislation.

West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011

L. FUND EQUITY OF FUND FINANCIAL STATEMENTS

The School Board adopted GASB 54 *Fund Balance Reporting and Governmental Fund Type Definitions* for the year ended June 30, 2011. GASB 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

Non-spendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

Restricted: Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determined by the School Board's highest level of decision making authority. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employed to previously commit the funds. Committed fund balance is the result of either a policy of the School Board or motions were passed at a School Board meeting committing the funds. The motions passed are usually the result of budget revisions.

Assigned: Fund balance that is constrained by the School Board's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board or Finance Committee.

Unassigned: Fund balance that is the residual classification for the general fund.

The School Board reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

M. INTERFUND TRANSACTIONS Transactions that constitute reimbursements to a fund for expenditures, initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as transfers.

N. SALES TAXES The School Board has a one-cent parish-wide sales and use tax as authorized in a special election held November 18, 1967. In accordance with the proposition approved by the voters of the parish, "the net revenues derived from said sales and use tax is to be dedicated and used solely for the purpose of providing funds for the payment of salaries of school employees in the parish of West Carroll." An additional one-percent parish-wide sales and use tax was authorized in a special election held January 17, 2004. The sales tax approved by the voters was dedicated "to paying salaries and related benefits of the full-time employees of said School Board".

O. USE OF ESTIMATES The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011**

P. ELIMINATION AND RECLASSIFICATIONS In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

NOTE 2 - LEVIED TAXES The School Board levies taxes on real and business personal property located within West Carroll Parish's boundaries. Property taxes are levied by the School Board on property values assessed by the West Carroll Parish Tax Assessor and approved by the State of Louisiana Tax Commission. The West Carroll Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

Property Tax Calendar

Millage rates adopted	September 13, 2010
Levy date	January 1, 2010
Tax bills mailed on or about	November 1 – 4, 2010
Due date	December 31, 2010
Lien date	January 1, 2011
Tax sale date – 2010 delinquent property	May 18, 2011

Assessed values are established by the West Carroll Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value:

10% land	15% industrial improvements
15% machinery	15% commercial improvements
10% residential improvements	25% public service properties, excluding land

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2007. Total assessed value was \$66,748,070 in calendar year 2010. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$16,299,899 of the assessed value in calendar year 2010.

State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

The tax roll is prepared by the parish tax assessor in November of each year. The amount of 2011 property taxes to be collected occurs in December 2010 and January and February 2011. All property taxes are recorded in the general and special revenue (maintenance and construction funds) funds. The School Board considers the lien date (approximately April 2011) as the date an enforceable legal claim occurs for 2010 property taxes. Accordingly, the 2010 property taxes are budgeted in the 2010-11 fiscal year of the School Board.

Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Historically, virtually all ad valorem taxes receivable were collected since they are secured by property. Therefore, there is no allowance for uncollectible taxes.

**West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011**

The following is a summary of authorized and levied (tax rate per \$1,000 Assessed Value) ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide taxes:			
Constitutional	7.03	6.33	Statutory
Maintenance and Operations	6.08	5.47	2011
Maintenance and Operations	11.43	11.43	2019
District taxes:			
Ward 1 Maintenance	4.47	4.47	2014

The difference between authorized and levied millages is the result of the reassessment of taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

NOTE 3 - DEPOSITS AND INVESTMENTS

Interest Rate Risk: The School Board's policy does not address interest rate risk.

Credit Risk: The School Board invests in certificates of deposit which do not have credit ratings.

Custodial Credit Risk – Deposits: At year-end, the School Board's carrying amount of deposits was \$10,069,696 (including \$100,000 of time deposits classified as investments and \$361,215 reported in agency funds) and the bank balance was \$11,618,882. Of the bank balance, \$10,293,343 is covered by federal depository insurance or by collateral held by the School Board's agent in the School Board's name (GASB Category 1). The remaining balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the School Board's name (GASB Category 3). Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities with 10 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds on demand. The School Board's policy does not address custodial credit risk.

NOTE 4 - RECEIVABLES The balance of receivables at June 30, 2011, is shown below. The School Board expects to collect the full amount; therefore, no allowance for doubtful accounts has been established.

	<u>General</u>	<u>LASA</u>	<u>Special Federal</u>	<u>Other Governmental</u>	<u>Total</u>
Intergovernmental - grants:					
Federal	\$ -	\$ 548,582	\$ 288,582	\$ 129,036	\$ 966,200
State	181,721	-	-	95,648	277,369
Local					
Sales tax	229,798	-	-	-	229,798
Other	5,951	-	-	-	5,951
Total	<u>\$ 417,470</u>	<u>\$ 548,582</u>	<u>\$ 288,582</u>	<u>\$ 224,684</u>	<u>\$ 1,479,318</u>

**West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011**

NOTE 5 - CAPITAL ASSETS

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Governmental activities				
Nondepreciable capital assets				
Land	\$ 312,713	\$ -	\$ -	\$ 312,713
Total nondepreciable capital assets	<u>312,713</u>	<u>-</u>	<u>-</u>	<u>312,713</u>
Depreciable capital assets				
Buildings	6,064,308	76,036	-	6,140,344
Furniture and equipment	<u>4,010,452</u>	<u>16,499</u>	<u>342,584</u>	<u>3,684,367</u>
Total depreciable capital assets	<u>10,074,760</u>	<u>92,535</u>	<u>342,584</u>	<u>9,824,711</u>
Less accumulated depreciation				
Buildings	4,792,118	82,717	-	4,874,835
Furniture and equipment	<u>3,413,252</u>	<u>112,093</u>	<u>326,690</u>	<u>3,198,655</u>
Total accumulated depreciation	<u>8,205,370</u>	<u>194,810</u>	<u>326,690</u>	<u>8,073,490</u>
Total depreciable capital assets, net	<u>1,869,390</u>	<u>(102,275)</u>	<u>15,894</u>	<u>1,751,221</u>
Governmental activities capital assets, net	<u>\$ 2,182,103</u>	<u>\$ (102,275)</u>	<u>\$ 15,894</u>	<u>\$ 2,063,934</u>

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 48,108
Special programs	4,649
Other instructional programs	11,221
Student Services	5,762
General Administration	3,254
School administration	14,549
Business services	391
Plant services	23,279
Student transportation services	51,830
Food services	<u>31,767</u>
Total depreciation expense	<u>\$ 194,810</u>

NOTE 6 - RETIREMENT SYSTEMS

Plan description Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems (PERS). Benefit provisions are ultimately approved and amended by the Louisiana Legislature.

Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan A. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers' Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the system.

**West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011**

With respect to the Teachers' Retirement System Regular Plan, normal retirement is at age sixty with ten years of service, or at any age with twenty years of service. The formula for annual maximum retirement benefits is generally two percent (with less than twenty-five years of service) or 2.5 percent (with twenty-five or more years of service) times the years of creditable service times the average salary of the thirty-six highest successive months (plus \$300 applicable to persons becoming members prior to July 1, 1986).

Under the Teachers' Retirement System Plan A, normal retirement is generally at any age with 30 or more years of creditable service, at age 55 with at least 25 years of creditable service and at age 60 with at least 10 years of creditable service. The retirement benefit formula is generally 3% times the years of creditable service times the average salary of the 36 highest successive months plus \$24 per year of service.

Employees participating in the School Employees' Retirement System are eligible for normal retirement after 30 years of service, or after 25 years of service at age 55 or after 10 years of service at age 60. The maximum retirement allowance is computed at 3.33% times the highest 36 months of average salary, times the years of service plus a supplement of \$2.00 per month times the years of service.

Both TRS and LSERS issue annual financial reports. The reports can be obtained by telephoning or writing to the following:

Teachers' Retirement System of Louisiana
Post Office Box 94123
Baton Rouge, Louisiana 70804-9123
(225) 925-6446

Louisiana School Employees' Retirement System
Post Office Box 44516
Baton Rouge, Louisiana 70804
(225) 925-6484

Funding Policy Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974.

In addition, the employer does not remit to the Teachers' Retirement System, Regular Plan or Plan A, the employer's contribution for the professional improvement program (PIP) portion of payroll. The PIP contribution is made directly to the Retirement System by the State of Louisiana.

Contribution rates (as a percentage of covered salaries) for active plan members as established by the Louisiana Legislature for the year ended June 30, 2011, are as follows:

	Member Contributions	Employer Contributions
Louisiana Teachers' Retirement System:		
Regular	8.00%	20.20%
Plan A	9.10%	20.20%
Louisiana School Employees' Retirement System	7.50%	24.30%

**West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011**

Total covered payroll of the School Board for TRSL – Regular Plan and LSERS for the year ended June 30, 2011, amounted to \$9,782,630 and \$972,791 respectively. Employer contributions for the year ended June 30, 2011, and each of the two preceding years are as follows:

<u>Fiscal Year Ended</u>	<u>TRSL</u>	<u>LSERS</u>
June 30, 2009	\$ 1,513,321	\$ 179,923
June 30, 2010	1,447,902	166,485
June 30, 2011	1,976,090	235,967

The School Board paid the full amount of the required contributions.

NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS Effective with the fiscal year ended June 30, 2009, the School Board implemented Government Accounting Standards Board Statement 45, Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions (GASB 45), which was implemented prospectively.

Plan description - In accordance with state statutes, the School Board provides certain continuing health care and life insurance benefits for its retired employees on a pay-as-you-go basis. The School Board's OPEB plan is a single-employer defined benefit "substantive plan" as understood by past practices of the School Board and its employees. Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on communication to plan members. Also, no stand-alone financial report was prepared. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits and similar benefits for active employees are provided through the Foundation Health Plan, whose monthly premiums are paid jointly by the employee and the School Board.

Funding Policy - The contribution requirements of plan members and the School Board are established and may be amended by LRS 42:801-883. Employees do not contribute to their post employment benefits cost until they become retirees and begin receiving those benefits. The retirees contribute to the cost of retiree healthcare based on a service schedule. Contribution amounts vary depending on the number of covered parties. If the employee alone is covered under any of the three plans the retiree pays 13.5 to 25% depending upon the plan chosen and the employer pays 75 – 86.5%. Coverage for an employee plus one additional person under PPO or HMO is a 25%/75% split and under an EPO plan is a 28%/72% split. All life insurance paid is 75% paid by the employee and 25% paid by the employer.

The plan is currently financed on a pay as you go basis, with the School Board contributing \$1,407,590 for 215 retirees.

Annual Other Post Employment Benefit Cost and Liability - The School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45, which is being implemented for the year ended June 30, 2009. The ARC represents a level of funding that, if paid on an ongoing basis, would cover normal cost each year and amortize any unfunded actuarial liabilities (UAL) over a period of thirty years. A 30 year, closed amortization period had been used. The level dollar amortization method was used. The total ARC for fiscal year 2011 is \$3,966,656 as set forth below:

Normal Cost	\$ 1,683,405
30-year UAL amortization amount	<u>2,283,251</u>
Annual required contribution (ARC)	<u><u>\$ 3,966,656</u></u>

**West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011**

The following table presents the School Board's OPEB Obligation for fiscal year 2011, 2010, and 2009:

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Beginning Net OPEB Obligation July 1	\$ 4,431,428	\$ 2,230,946	\$ -
Annual required contribution	3,966,656	3,475,814	3,475,814
Interest on prior year net OPEB obligation	177,257	128,633	128,633
Adjustment to ARC	<u>(265,943)</u>	<u>-</u>	<u>-</u>
Annual OPEB Cost	3,877,970	3,604,447	3,604,447
Less current year retiree premiums	<u>(1,407,590)</u>	<u>(1,403,965)</u>	<u>(1,373,501)</u>
Increase in Net OPEB Obligation	<u>2,470,380</u>	<u>2,200,482</u>	<u>2,230,946</u>
Ending Net OPEB Obligation at June 30	<u>\$ 6,901,808</u>	<u>\$ 4,431,428</u>	<u>\$ 2,230,946</u>

Utilizing the pay as you go method, the School Board contributed 36.3 % of the annual post employment benefits cost during 2011, 39.0% of the annual post employment benefits cost during 2010 and 38.1% of the annual post employment benefits cost during 2009.

Funded Status and Funding Progress - Since the plan is not funded, the School Board's entire actuarial accrued liability of \$38,045,992 was unfunded.

The funded status of the plan, as determined by an actuary as of July 1, 2010, was as follows:

Actuarial accrued liability (AAL)	\$ 38,045,992
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	\$ 38,045,992
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll	\$ 12,083,842
UAAL as a percentage of covered payroll	315%

The Schedule of Funding Progress required supplemental information follows the notes. The Schedule presents multi-year trend information about whether the actuarial value of plan assets is decreasing or increasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions - Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities consistent with the long-term perspective of the calculations.

In the July 1, 2010 West Carroll Parish School Board actuarial valuation, the unit credit actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return. The expected rate on increase in

**West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011**

healthcare costs was based on Pre-Medicare and Medicare eligible graduated down from 6.7% to an ultimate annual rate of 4.4%. The inflation rate, which is a subset of the healthcare costs trend rate, was assumed to be 2.75%. The RP-2000 system table with floating Scale AA was used in making actuarial assumptions in regards to the mortality rate. Withdrawal rates for employees ranged from 7% at age 25 to 2% at age 50. Disability rates ranged from .01% at age 25 to .47% at age 55. Retirement rates ranged from 5% at age 38 to 100% at age 72. The remaining amortization period at June 30, 2011 for other post-employment benefits (OPEB) was twenty-seven years.

NOTE 8 - ACCOUNTS, SALARIES AND OTHER PAYABLES Payables at June 30, are as follows:

	General	Special Federal	Other Governmental	Total
Salaries	\$ 997,391	\$ -	\$ -	\$ 997,391
Accounts	23,646	845	127	24,618
Total	<u>\$ 1,021,037</u>	<u>\$ 845</u>	<u>\$ 127</u>	<u>\$ 1,022,009</u>

NOTE 9 - COMPENSATED ABSENCES At June 30, 2011, employees of the School Board have accumulated and vested \$558,361 of employee leave benefits, including \$7,981 of salary-related benefits. These employee leave benefits were computed in accordance with GASB Codification Section C60.

NOTE 10 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS A summary of changes in agency fund deposits due others for the year end June 30, 2011 follows:

	Balance, Beginning	Additions	Reductions	Balance, Ending
Agency funds:				
School activities fund	\$ 299,214	\$ 972,234	\$ 963,581	\$ 307,867
Sales tax collection fund	525,812	6,226,759	6,142,457	610,114
Protested sales tax fund	16,512	36,836	-	53,348
Total	<u>\$ 841,538</u>	<u>\$ 7,235,829</u>	<u>\$ 7,106,038</u>	<u>\$ 971,329</u>

The following is the detailed Schedule of Changes due to others for the Sales Tax Collection fund:

	Balance, Beginning	Additions	Reductions	Balance, Ending
West Carroll Parish Police Jury	\$ 270,294	\$ 3,284,569	\$ 3,231,606	\$ 323,257
West Carroll Parish School Board	197,723	2,303,271	2,271,195	229,799
Town of Oak Grove	57,795	638,919	639,656	57,058
Totals	<u>\$ 525,812</u>	<u>\$ 6,226,759</u>	<u>\$ 6,142,457</u>	<u>\$ 610,114</u>

West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011

NOTE 11 - LONG-TERM LIABILITIES The following is a summary of the long-term obligation transactions for the year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Long-term Activities					
OPEB liability	\$ 4,431,428	\$ 3,877,970	\$ 1,407,590	\$ 6,901,808	\$ -
Compensated absences	514,314	408,690	364,643	558,361	364,643
Workers' compensation claims	439	36,749	14,862	22,326	14,862
	<u>\$ 4,946,181</u>	<u>\$ 4,323,409</u>	<u>\$ 1,787,095</u>	<u>\$ 7,482,495</u>	<u>\$ 379,505</u>

The OPEB liability, compensated absences and workers' compensation claims attributable to the governmental activities will be liquidated 100% by the general fund.

NOTE 12 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)

Interfund Receivable/Payables:

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	\$ 155,976	Other Governmental	\$ 155,976
General Fund	862,834	IASA	862,834
General Fund	671,493	Special Funds Federal	671,493
Special Federal	68,598	Other Governmental	68,598
Total	<u>\$ 1,758,901</u>		<u>\$ 1,758,901</u>

The purpose of interfund receivable/payables is to cover expenditures on cost reimbursement programs until reimbursements are received.

Interfund Transfers In/Out:

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	\$ 64,000	Other Governmental	\$ 64,000
Other Governmental	17,631	General Fund	17,631
Total	<u>\$ 81,631</u>		<u>\$ 81,631</u>

The purpose of the transfer out is mostly due to repayment of interfund loans made to construction funds and the general fund transferring to help cover costs of programs.

West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011

NOTE 13 - FUND BALANCE CLASSIFICATION DETAIL

	<u>General</u>	<u>Other Funds</u>	<u>Total</u>
Non spendable:			
Inventory and prepaid items	\$ -	\$ 16,380	\$ 16,380
Restricted for:			
Worker's compensation reserve	100,000	-	100,000
Salaries and Benefits	590,648	-	590,648
School food service	-	124,559	124,559
Facility Improvements	-	1,114,709	1,114,709
Grant Funds	-	1,229	1,229
Committed to:			
Vocational Programs	-	4,440	4,440
New School Buses	450,000	-	450,000
Unassigned	7,759,924	-	7,759,924
Total	<u><u>\$8,900,572</u></u>	<u><u>\$1,261,317</u></u>	<u><u>\$ 10,161,889</u></u>

NOTE 14 - RISK MANAGEMENT The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

A risk management program for workers' compensation insurance was established by the School Board several years ago. It joined a pool with two other school boards in Northeast Louisiana in order to share workers' compensation cost. The School Board's share of risk is determined by calculating its percentage of the total manual premium of the group. The risk allocated to the School Board for the year ended June 30, 2011, was 27.0%. Premiums are paid to a third-party administrator and are available to pay claims, claim reserves, and administrative costs of the program. As of June 30, 2011, such interfund premiums did not exceed reimbursable expenditures. These premiums are based primarily upon the individual funds payroll and are reported as expenditures in the individual funds. During the fiscal year 2011, a total of \$14,862 was paid in benefits and administrative costs.

An excess coverage insurance policy covers individual claims in excess of \$250,000. Maximum retention exposure or aggregate claims amounts to \$1,000,000. Claims payable of \$22,399 as of June 30, 2011, has been accrued as a liability. The liability at June 30, 2011, was provided by the third party administrator. The liability does not include incremental costs

Changes in the claims amount in previous fiscal years were as follows:

<u>Years Ended June 30,</u>	<u>Beginning</u> <u>of Fiscal</u> <u>Year</u> <u>Liability</u>	<u>Claims and</u> <u>Changes in</u> <u>Estimates</u>	<u>Benefit</u> <u>Payment and</u> <u>Claims</u>	<u>Ending of</u> <u>Fiscal Year</u> <u>Liability</u>
2008-2009	\$ 14,398	\$ 26,767	\$ 26,039	\$ 15,126
2009-2010	15,126	599	14,379	1,346
2010-2011	1,346	35,915	14,862	22,399

**West Carroll Parish School Board
Notes to the Financial Statements
June 30, 2011**

The ending liability equals \$22,399; however, the current portion which accounts for two months payments after year end is reflected as claims payable of \$73 in the governmental funds balance sheet (Statement C). The remaining balance of \$22,326 is considered the long-term portion, which \$14,862 is due within one year in the statement of net assets (Statement A).

The School Board continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The School Board also has pledged a \$100,000 letter of credit with the office of Employment Securities. Maximum retention exposure for aggregate claims amounts to \$1,000,000.

NOTE 15 - LITIGATION AND CLAIMS

Litigation The School Board is involved in various lawsuits as of June 30, 2011. Management and legal counsel for the School Board believe that the potential claims against the School Board not covered by insurance would not materially affect the School Board's combined financial position.

Grant Disallowances The School Board participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. School Board management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

Self Insurance The School Board is partially self-insured for workers' compensation. The School Board maintains stop-loss coverage with an insurance company for claims in excess of \$250,000 per occurrence for each employee. All known claims filed and an estimate of incurred but not reported claims based on experience of the School Board are made and accrued as necessary in the financial statements.

NOTE 16 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments.

The State of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$3,700 This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

NOTE 17 - ECONOMIC DEPENDENCY Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 280-10-50-42 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entities revenue. The Minimum Foundation funding provided by the state to all public school systems in Louisiana is primarily based on October 1 student count. The state provided \$12,450,942 to the School Board, which represents approximately 58.7% of the School Board's total revenue for the year.

NOTE 18 - CHANGES IN PRESENTATION For fiscal year end June 30, 2010, the Medicaid fund was reported as part of Other Governmental funds; however, for fiscal year end June 30, 2011, the Medicaid fund is included as part of the General fund due to the implementation of GASB 54.

REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE OF FUNDING PROGRESS
BUDGETARY COMPARISON SCHEDULES

West Carroll Parish School Board
Schedule of Funding Progress for Other Post Employment Benefit Plan
June 30, 2011

Fiscal Year Ended	Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	(b-a/c) UAAL as a Percentage of Covered Payroll
June 30, 2009	7/1/2008	\$ -	\$36,281,374	\$36,281,374	0%	\$11,872,758	306%
June 30, 2010	7/1/2008	-	36,281,374	36,281,374	0%	11,888,693	305%
June 30, 2011	7/1/2010	-	38,045,992	38,045,992	0%	12,083,842	315%

**West Carroll Parish School Board
Budgetary Comparison Schedules**

General Fund and Major Special Revenue Funds With Legally Adopted Annual Budgets

GENERAL The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

IASA This fund is used to account for ESEA funds.

TITLE I BASIC GRANT This program was designed to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and improve achievement in basic and more advanced skills. Services supplement, not supplant, those normally provided by state and local educational agencies.

TITLE II This program was designed to improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

TITLE IV This program was designed to establish state and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

CLASS SIZE REDUCTION (CSR) This program is designed to improve the learning of students by hiring additional, highly-qualified teachers, to reduce class sizes especially in the early grades, to enable children to attend smaller classes.

TITLE VI This program was designed to assist state and local educational agencies improve elementary and secondary education.

MIGRANT EDUCATION This program was designed to ensure that migratory children have the opportunity to meet the same challenging state content and performance standards that all children are expected to meet.

SPECIAL FEDERAL This fund is used to account for the IDEA fund.

SPECIAL EDUCATION - STATE GRANTS This program was designed to provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.

WEST CARROLL PARISH SCHOOL BOARD

GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended June 30, 2011

Exhibit 1-1

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
BUDGETARY FUND BALANCES, BEGINNING	\$ 8,528,351	\$ 8,793,595	\$ 8,793,595	\$ 0
Resources (inflows)				
Local sources:				
Ad valorem taxes	638,825	614,625	616,635	2,010
Sales and use taxes	2,287,257	2,220,200	2,272,494	52,294
Interest earnings	27,319	24,491	25,790	1,299
Other	184,275	144,082	288,953	144,871
State sources:				
Equalization	12,400,000	12,247,228	12,248,296	1,068
Other	277,028	72,752	305,309	232,557
Federal sources	0	0	0	0
Transfers from other funds	514,000	64,000	64,000	0
Amounts available for appropriations	24,857,055	24,180,973	24,615,072	434,099
Charges to appropriations (outflows)				
Instruction:				
Regular programs	7,500,640	7,412,510	7,243,827	168,683
Special programs	1,512,379	1,432,600	1,373,502	59,098
Other instructional programs	1,345,441	919,000	1,091,254	(172,254)
Support services:				
Student services	839,483	699,100	851,674	(152,574)
Instructional staff support	750,381	643,644	607,805	35,839
General administration	237,923	185,510	235,407	(49,897)
School administration	1,015,710	1,100,300	1,069,423	30,877
Business services	327,611	398,680	369,680	29,000
Plant services	1,498,453	1,249,600	1,168,272	81,328
Student transportation services	1,406,390	1,465,700	1,449,790	15,910
Central services	920	6,500	5,675	825
Food services	186,997	181,800	180,202	1,598
Community services	7,823	8,000	7,823	177
Capital Outlay	0	17,500	42,535	(25,035)
Transfers to other funds	374,085	472,000	17,631	454,369
Total charges to appropriations	17,004,236	16,192,444	15,714,500	477,944
BUDGETARY FUND BALANCES, ENDING	\$ 7,852,819	\$ 7,988,529	\$ 8,900,572	\$ 912,043

WEST CARROLL PARISH SCHOOL BOARD

IASA
 Budgetary Comparison Schedule
 For the Year Ended June 30, 2011

Exhibit 1-2

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 0	\$ 0	\$ 0	\$ 0
Resources (inflows)				
Federal sources	1,113,370	1,760,868	1,403,070	(357,798)
Amounts available for appropriations	1,113,370	1,760,868	1,403,070	(357,798)
Charges to appropriations (outflows)				
Instruction:				
Regular programs	184,377	331,549	292,358	39,191
Other instructional programs	597,517	833,598	644,115	189,483
Support services:				
Student services	217,537	48,232	24,650	23,582
Instructional staff support	11,435	311,009	274,576	36,433
General administration	97,504	144,643	121,717	22,926
Business services	0	13,100	8,125	4,975
Plant services	5,000	58,737	28,254	30,483
Central services	0	20,000	9,275	10,725
Total charges to appropriations	1,113,370	1,760,868	1,403,070	357,798
BUDGETARY FUND BALANCES, ENDING	\$ 0	\$ 0	\$ 0	\$ 0

WEST CARROLL PARISH SCHOOL BOARD

**SPECIAL FEDERAL
Budgetary Comparison Schedule
For the Year Ended June 30, 2011**

Exhibit 1-3

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 0	\$ 0	\$ 0	\$ 0
Resources (inflows)				
Federal sources	829,600	1,068,118	779,757	(288,361)
Amounts available for appropriations	829,600	1,068,118	779,757	(288,361)
Charges to appropriations (outflows)				
Instruction:				
Special programs	485,645	576,964	367,319	209,645
Other instructional programs	59,653	28,000	50,073	(22,073)
Support services:				
Student services	179,400	262,818	199,024	63,794
Instructional staff support	32,000	102,345	91,403	10,942
General administration	72,902	97,991	71,938	26,053
Total charges to appropriations	829,600	1,068,118	779,757	288,361
BUDGETARY FUND BALANCES, ENDING	\$ 0	\$ 0	\$ 0	\$ 0

**West Carroll Parish School Board
Notes to the Budgetary Comparison Schedules
For the Year Ended June 30, 2011**

A. Budgets

General Budget Policies The School Board follows these procedures in establishing the budgetary data reflected in the combined financial statements.

State statute requires budgets be adopted for the general fund and all special revenue funds.

Each year prior to September 15, the Superintendent submits to the Board proposed annual budgets for the general fund and special revenue fund's budgets. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board.

All budget revisions are approved by the board.

Encumbrances Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

Budget Basis of Accounting All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principals generally accepted in the United States of America (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes required the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

WEST CARROLL PARISH SCHOOL BOARD

Notes to Budgetary Comparison Schedules
For the Year Ended June 30, 2011

Note B - Budget to GAAP Reconciliation - Explanation of differences between budgetary inflows and outflows and GAAP revenues and expenditures

	<u>GENERAL FUND</u>	<u>IASA</u>	<u>SPECIAL FEDERAL</u>
<u>Sources/inflows of resources:</u>			
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 24,615,072	\$ 1,403,070	\$ 779,757
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(8,793,595)	0	0
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(64,000)</u>	<u>0</u>	<u>0</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 15,757,477</u>	<u>\$ 1,403,070</u>	<u>\$ 779,757</u>
<u>Uses/outflows of resources:</u>			
Actual amounts (budgetary basis) "Total charges to appropriations" from the Budgetary Comparison Schedule	\$ 15,714,500	\$ 1,403,070	\$ 779,757
Transfer to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(17,631)</u>	<u>0</u>	<u>0</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 15,696,869</u>	<u>\$ 1,403,070</u>	<u>\$ 779,757</u>

West Carroll Parish School Board

SUPPLEMENTAL INFORMATION

West Carroll Parish School Board
NONMAJOR SPECIAL REVENUE FUNDS

ENHANCING EDUCATION THROUGH TECHNOLOGY This program provides funding for professional development in the use of technologies that enhance teachers' effectiveness and support student learning and achievement.

VOCATIONAL EDUCATION - BASIC GRANTS TO STATES This program was designed to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

LA4 The purpose of this grant is to provide access to universal high quality developmentally appropriate prekindergarten classes before and after school enrichment programs, and summer programs to four year old children who are eligible to enter public school kindergarten the following year.

CONSTRUCTION AND MAINTENANCE FUNDS

School District #3 Construction and Maintenance - Goodwill Elementary
School District #1 Construction and Maintenance - Oak Grove Elementary
School District #1 Construction and Maintenance - Epps
School District #2 Construction and Maintenance - Kilbourne
School District #3 Construction and Maintenance - Forest
School District #1 Construction and Maintenance - Oak Grove High

The construction and maintenance funds account for ad valorem taxes levied for constructing, improving, and repairing facilities and maintaining schools within each district.

ADULT EDUCATION This program was designed to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in a literate society; to enable adults who so desire to complete secondary school; and, to enable adults to benefit from job training and retraining programs and obtain productive employment to more fully enjoy the benefits and responsibilities of citizenship.

Special emphasis is given to programs of instruction in computational skills and in speaking, reading, or writing English for those adults who are educationally disadvantaged.

KAY FUND This fund accounts for Louisiana Department of Education funds for vocational, agricultural, home economics, and food preservation training and miscellaneous revenue.

SCHOOL LUNCH Through cash grants and food donations, the School Lunch Fund provides a nutritious breakfast and lunch service for school students and encourage the domestic consumption of nutritious agricultural commodities.

PRESCHOOL GRANTS This program was designed to provide grants to states to assist them in providing a free appropriate public education to preschool disabled children aged three through five years.

RURAL EDUCATION ACHIEVEMENT This program was designed to provide high-poverty rural local education agencies with teacher professional development and educational technology.

(Continued)

West Carroll Parish School Board
NONMAJOR SPECIAL REVENUE FUNDS

MISCELLANEOUS This fund accounts for the extended school year program, in which this program provides disabled children with services during summer months, and the career and technical education, which provides opportunities for students who are age 16 and over to acquire basic literacy skills and job training necessary to function in society and become employable.

8(g) These programs are to provide enhancements to elementary and secondary education from State funds.

EDUCATION JOBS This fund is to account for a one-time appropriation under the American Recovery and Reinvestment Act of 2009. The U. S. Department of Education gave the states this money in exchange for a commitment to advance essential education reforms to benefit students from early learning through post secondary education.

(Concluded)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2011

	ENHANCING EDUCATION THROUGH TECHNOLOGY	VOCATIONAL EDUCATION	LA 4	S. D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY
ASSETS				
Cash and cash equivalents	\$ 0	\$ 0	\$ 0	\$ 125,388
Receivables	0	9,959	65,891	0
Inventory	0	0	0	0
TOTAL ASSETS	0	9,959	65,891	125,388
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts, salaries and other payables	0	0	0	0
Interfund payable	0	9,959	65,891	0
Deferred revenues	0	0	0	0
Total Liabilities	0	9,959	65,891	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	0	0	0	125,388
Committed	0	0	0	0
Total Fund Balances	0	0	0	125,388
TOTAL LIABILITIES AND FUND BALANCES	\$ 0	\$ 9,959	\$ 65,891	\$ 125,388

Exhibit 2

S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS	S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH
\$ 208,608	\$ 284,925	\$ 149,741	\$ 235,909	\$ 120,316
0	0	0	0	0
0	0	0	0	0
<u>208,608</u>	<u>284,925</u>	<u>149,741</u>	<u>235,909</u>	<u>120,316</u>
0	127	0	0	0
0	0	0	0	0
0	2,237	1,479	2,694	3,641
0	2,364	1,479	2,694	3,641
0	0	0	0	0
208,608	282,561	148,262	233,215	116,675
0	0	0	0	0
<u>208,608</u>	<u>282,561</u>	<u>148,262</u>	<u>233,215</u>	<u>116,675</u>
<u>\$ 208,608</u>	<u>\$ 284,925</u>	<u>\$ 149,741</u>	<u>\$ 235,909</u>	<u>\$ 120,316</u>

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2011

	ADULT EDUCATION	KAY FUND	SCHOOL LUNCH	PRESCHOOL
ASSETS				
Cash and cash equivalents	\$ 12,669	\$ 4,440	\$ 112,608	\$ 401
Receivables	18,560	0	11,951	5,141
Inventory	0	0	16,380	0
TOTAL ASSETS	31,229	4,440	140,939	5,542
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts, salaries and other payables	0	0	0	0
Interfund payable	30,000	0	0	5,542
Deferred revenues	0	0	0	0
Total Liabilities	30,000	0	0	5,542
Fund Balances:				
Nonspendable	0	0	16,380	0
Restricted	1,229	0	124,559	0
Committed	0	4,440	0	0
Total Fund Balances	1,229	4,440	140,939	0
TOTAL LIABILITIES AND FUND BALANCES	\$ 31,229	\$ 4,440	\$ 140,939	\$ 5,542

Exhibit 2

RURAL EDUCATION ACHIEVEMENT	MISCELLANEOUS FUNDS	8(g)	EDUCATION JOBS	TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,255,005
17,534	7,787	87,861	0	224,684
0	0	0	0	16,380
<u>17,534</u>	<u>7,787</u>	<u>87,861</u>	<u>0</u>	<u>1,496,069</u>
0	0	0	0	127
17,534	7,787	87,861	0	224,574
0	0	0	0	10,051
<u>17,534</u>	<u>7,787</u>	<u>87,861</u>	<u>0</u>	<u>234,752</u>
0	0	0	0	16,380
0	0	0	0	1,240,497
0	0	0	0	4,440
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,261,317</u>
<u>\$ 17,534</u>	<u>\$ 7,787</u>	<u>\$ 87,861</u>	<u>\$ 0</u>	<u>\$ 1,496,069</u>

(Concluded)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended June 30, 2011

	ENHANCING EDUCATION THROUGH TECHNOLOGY	VOCATIONAL EDUCATION	LA 4	S.D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY
REVENUES				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 26,755
Interest earnings	0	0	0	0
Food service	0	0	0	0
Other	0	0	0	0
State sources:				
Equalization	0	0	0	0
Other	0	0	25,163	2,068
Federal sources	4,762	38,015	266,166	0
Total revenues	4,762	38,015	311,329	28,823
EXPENDITURES				
Current:				
Instruction:				
Regular programs	0	0	666	5,944
Special programs	0	0	0	0
Other instructional programs	0	38,015	306,246	0
Support services:				
Student services	0	0	0	0
Instructional staff support	4,762	0	200	0
General administration	0	0	24,916	1,062
School administration	0	0	0	0
Plant services	0	0	0	16,045
Central services	0	0	0	0
Food services	0	0	0	0
Capital outlay	0	0	0	0
Total expenditures	4,762	38,015	332,028	23,051
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 0	\$ 0	(20,699)	\$ 5,772

Exhibit 3

S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS	S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH
\$ 121,771	\$ 194,855	\$ 80,284	\$ 128,522	\$ 112,769
0	0	0	0	0
0	0	0	0	0
70	0	0	0	500
0	0	0	0	0
9,413	6,997	6,205	9,935	8,718
0	0	0	0	0
<u>131,254</u>	<u>201,852</u>	<u>86,469</u>	<u>138,457</u>	<u>121,987</u>
40,936	89,413	30,269	17,474	27,025
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
4,832	7,657	3,186	5,102	4,475
713	2,734	132	1,419	495
61,755	110,361	51,347	80,416	61,821
317	272	0	0	0
0	0	0	0	0
0	41,951	0	0	0
<u>108,553</u>	<u>252,388</u>	<u>84,934</u>	<u>104,411</u>	<u>93,816</u>
\$ 22,701	\$ (50,536)	\$ 1,535	\$ 34,046	\$ 28,171

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 2011

	ENHANCING EDUCATION THROUGH TECHNOLOGY	VOCATIONAL EDUCATION	LA 4	S.D. #3 CONSTRUCTION AND MAINTENANCE GOODWILL ELEMENTARY
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 0	\$ 0	\$ 17,631	\$ 0
Operating transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>17,631</u>	<u>0</u>
Net Change in Fund Balance	0	0	(3,068)	5,772
FUND BALANCES - BEGINNING	<u>0</u>	<u>0</u>	<u>3,068</u>	<u>119,616</u>
FUND BALANCES - ENDING	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 125,388</u></u>

Exhibit 3

S.D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE ELEMENTARY	S.D. #1 CONSTRUCTION AND MAINTENANCE EPPS	S. D. #2 CONSTRUCTION AND MAINTENANCE KILBOURNE	S.D. #3 CONSTRUCTION AND MAINTENANCE FOREST	S. D. #1 CONSTRUCTION AND MAINTENANCE OAK GROVE HIGH
\$ 0 (35,000)	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 (29,000)
(35,000)	0	0	0	(29,000)
(12,299)	(50,536)	1,535	34,046	(829)
220,907	333,097	146,727	199,169	117,504
\$ 208,608	\$ 282,561	\$ 148,262	\$ 233,215	\$ 116,675

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS
 Combining Statement of Revenues, Expenditures
 and Change in Fund Balances
 For the Year Ended June 30, 2011

	ADULT EDUCATION	KAY FUND	SCHOOL LUNCH	PRESCHOOL
REVENUES				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0
Interest earnings	0	0	240	0
Food service	0	0	137,489	0
Other	0	1,779	0	0
State sources:				
Equalization	0	0	200,000	0
Other	65,287	0	0	0
Federal sources	11,493	0	1,051,218	20,710
Total revenues	<u>76,780</u>	<u>1,779</u>	<u>1,388,947</u>	<u>20,710</u>
EXPENDITURES				
Current:				
Instruction:				
Regular programs	0	0	0	0
Special programs	0	0	0	9,190
Other instructional programs	64,177	443	0	0
Support services:				
Student services	0	0	0	9,700
Instructional staff support	12,603	0	0	0
General administration	0	0	0	1,820
School administration	0	0	0	0
Plant services	0	0	0	0
Central services	0	0	0	0
Food services	0	0	1,375,510	0
Capital outlay	0	0	8,049	0
Total expenditures	<u>76,780</u>	<u>443</u>	<u>1,383,559</u>	<u>20,710</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ 0</u>	<u>\$ 1,336</u>	<u>\$ 5,388</u>	<u>\$ 0</u>

Exhibit 3

<u>RURAL EDUCATION ACHIEVEMENT</u>	<u>MISCELLANEOUS FUNDS</u>	<u>8(g)</u>	<u>EDUCATION JOBS</u>	<u>TOTAL</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 664,936
0	0	0	0	240
0	0	0	0	137,489
0	0	0	0	2,349
0	2,646	0	0	202,646
0	7,789	87,861	0	229,436
<u>51,974</u>	<u>0</u>	<u>0</u>	<u>561,400</u>	<u>2,025,738</u>
<u>51,974</u>	<u>10,435</u>	<u>87,861</u>	<u>561,400</u>	<u>3,262,834</u>
51,974	320	0	517,946	781,967
0	0	0	27,718	36,908
0	2,646	87,861	15,736	515,124
0	0	0	0	9,700
0	7,469	0	0	25,034
0	0	0	0	53,050
0	0	0	0	5,493
0	0	0	0	381,745
0	0	0	0	589
0	0	0	0	1,375,510
0	0	0	0	50,000
<u>51,974</u>	<u>10,435</u>	<u>87,861</u>	<u>561,400</u>	<u>3,235,120</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,714

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS
 Combining Statement of Revenues, Expenditures
 and Change in Fund Balances
 For the Year Ended June 30, 2011

	ADULT EDUCATION	KAY FUND	SCHOOL LUNCH	PRESCHOOL
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
Net Change in Fund Balance	0	1,336	5,388	0
FUND BALANCES - BEGINNING	1,229	3,104	135,551	0
FUND BALANCES - ENDING	<u>\$ 1,229</u>	<u>\$ 4,440</u>	<u>\$ 140,939</u>	<u>\$ 0</u>

Exhibit 3

<u>RURAL EDUCATION ACHIEVEMENT</u>	<u>MISCELLANEOUS FUNDS</u>	<u>8(g)</u>	<u>EDUCATION JOBS</u>	<u>TOTAL</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,631
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(64,000)</u>
0	0	0	0	(46,369)
0	0	0	0	(18,655)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,279,972</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,261,317</u>

(Concluded)

West Carroll Parish School Board
AGENCY FUNDS

SCHOOL ACTIVITIES The activities of the various individual school accounts are accounted for in the school activities agency fund. Although the accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

SALES TAX COLLECTION The sales tax agency fund is used to account for collections and disbursement of sales tax receipts to the West Carroll School Board, West Carroll Police Jury and the Town of Oak Grove.

PROTESTED SALES TAX This fund is used to account for collections of sales tax receipts to the Sales Tax Agency that are paid under protest and are set aside until the protest has been resolved.

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS

Combining Statement of Fiduciary Assets and Liabilities
June 30, 2011

Exhibit 4

	SCHOOL ACTIVITIES FUND	SALES TAX COLLECTION FUND	PROTESTED SALES TAX FUND	TOTAL
ASSETS				
Cash and cash equivalents	\$ 307,867	\$ 0	\$ 53,348	\$ 361,215
Accounts receivables	0	610,114	0	610,114
TOTAL ASSETS	<u>307,867</u>	<u>610,114</u>	<u>53,348</u>	<u>971,329</u>
LIABILITIES				
Deposits due others	307,867	610,114	53,348	971,329
TOTAL LIABILITIES	<u>\$ 307,867</u>	<u>\$ 610,114</u>	<u>\$ 53,348</u>	<u>\$ 971,329</u>

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS
Statement of Changes in Fiduciary Assets and Liabilities
For the Year Ended June 30, 2011

Exhibit 5

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Ending</u>
*****SCHOOL ACTIVITIES FUND*****				
ASSETS				
Cash and cash equivalents	\$ 299,214	\$ 972,234	\$ 963,581	\$ 307,867
LIABILITIES				
Deposits due others	299,214	972,234	963,581	307,867
*****SALES TAX COLLECTION FUND*****				
ASSETS				
Accounts receivable	525,812	6,226,759	6,142,457	610,114
LIABILITIES				
Deposits due others	525,812	6,226,759	6,142,457	610,114
*****PROTESTED SALES TAX FUND*****				
ASSETS				
Cash and cash equivalents	16,512	36,836	0	53,348
LIABILITIES				
Deposits due others	16,512	36,836	0	53,348
*****ALL AGENCY FUNDS*****				
ASSETS				
Cash and cash equivalents	315,726	1,009,070	963,581	361,215
Accounts receivable	525,812	6,226,759	6,142,457	610,114
TOTAL ASSETS	841,538	7,235,829	7,106,038	971,329
LIABILITIES				
Deposits due others	\$ 841,538	\$ 7,235,829	\$ 7,106,038	\$ 971,329

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS -
SCHOOL ACITIVITES FUND
Schedule of Changes in Deposits Due Others
For the Year Ended June 30, 2011

Exhibit 6

<u>SCHOOL</u>	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
Epps High School	\$ 16,060	\$ 118,912	\$ 111,996	\$ 22,976
Forest High School	95,865	240,295	257,391	78,769
Goodwill Elementary School	17,593	32,986	26,427	24,152
Kilbourne High School	40,578	124,854	119,408	46,024
Oak Grove High School	104,377	384,488	372,272	116,593
Oak Grove Elementary School	24,741	70,699	76,087	19,353
Totals	<u>\$ 299,214</u>	<u>\$ 972,234</u>	<u>\$ 963,581</u>	<u>\$ 307,867</u>

West Carroll Parish School Board

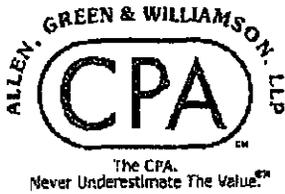
GENERAL

**Schedule of Compensation Paid Board Members
For the Year Ended June 30, 2011**

Exhibit 7

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the general fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$400 per month and the President receives an additional \$50 per month.

<u>Board Member</u>			<u>Actual Salary</u>
Jefferson K. Coleman	President	January 2011 – June 2011	\$ 5,100
Donald R. Gwin	President	July 2010 – December 2010	5,100
Raymond P. Desselle	Vice President	January 2011 – June 2011	4,800
Kathryn L. McAllister	Vice President	July 2010 – December 2010	4,800
James T. Martin			4,800
Jerry M. Gathings			4,800
John W. Smith		January 2011 – June 2011	2,400
Carl T. Rawls		July 2010 – December 2010	<u>2,400</u>
Total			<u>\$34,200</u>



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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Board Members

West Carroll Parish School Board
Oak Grove, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish School Board as of and for the year ended June 30, 2011, which collectively comprise the School Board's basic financial statements and have issued our report thereon December 26, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of West Carroll Parish School Board is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting as item 11-F1. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

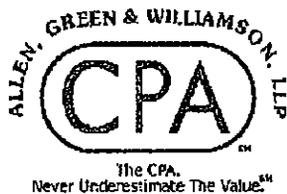
The School Board's responses to the findings identified in our audit are described in the accompanying corrective action plan for current year audit findings. We did not audit the School Board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board, management, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513 this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 26, 2011



ALLEN, GREEN & WILLIAMSON, LLP

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Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

Independent Auditors' Report

Board Members
West Carroll Parish School Board
Oak Grove, Louisiana

Compliance

We have audited the compliance of the West Carroll Parish School Board with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the School Board's major federal programs for the year ended June 30, 2011. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Board's compliance with those requirements.

In our opinion, the School Board complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 11-F2 and 11-F3.

Internal Control Over Compliance

The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as described above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 11-F2 and 11-F3. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The School Board's response to the findings identified in our audit is described in the accompanying corrective action plan for current year audit findings. We did not audit the School Board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board, management, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513 this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 26, 2011

**West Carroll Parish School Board
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Number	Pass Through Grantor No.	Expenditures
United States Department of Agriculture			
Passed Through Louisiana Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	N/A	\$ 678,409
School Breakfast Program	10.553	N/A	253,536
Summer Food Service	10.559	N/A	11,951
National School Lunch (Non Cash Commodities)	10.555	N/A	<u>70,590</u>
Total Child Nutrition Cluster			1,014,486
Fresh Fruits & Vegetable Program	10.582	N/A	<u>36,732</u>
Total United States Department of Agriculture			<u>1,051,218</u>
United States Department of Education			
Passed through Louisiana Department of Education:			
Adult Education - State Grant Program	84.002A	28-11-44-62	11,493
Title I Cluster:			
Basic Grant Program	84.010A	28-11-T1-62	945,553
Basic Grant Program - ARRA	84.389A	28-09-A1-62	<u>285,369</u>
Total Title I Cluster			1,230,922
Special Education Cluster:			
Grants to States (Part B)	84.027A	28-11-B1-62, 28-09-SW-62, 28-09-SP-62	434,862
Grants to States (Part B) - ARRA	84.391A	28-09-AJ-62	344,895
Preschool Grants	84.173A	28-11-P1-62	16,198
Preschool Grants - ARRA	84.392A	28-29-AP-62	<u>4,512</u>
Total Special Education Cluster			800,467
Vocational Education:			
Basic Grants to States	84.048A	28-11-02-62	38,015
Title IV (Safe and Drug Free Schools)	84.186A	28-11-70-62	14,491
Title II (Improving Teacher Quality State Grants)	84.367A	28-11-50-62	157,657
Education Technology State Grants - ARRA	84.386A	28-09-59-62	4,762
Rural Education Achievement Program (REAP)	84.358	28-11-RE-62	51,974
Education Jobs for America Grant - ARRA	84.410A	28-11-EJ-62	561,400
Total Passed Through Louisiana Department of Education		28-11-EM-62	<u>2,871,181</u>
United States Department of Health and Human Services			
Passed Through Louisiana Department of Education:			
Temporary Assistance for Needy Families (TANF)	93.558	28-11-36-62	<u>286,166</u>
Total United States Department of Health and Human Services			<u>286,166</u>
TOTAL FEDERAL AWARDS			<u>\$ 4,208,565</u>

**West Carroll Parish School Board
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011**

NOTE 1 - GENERAL The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the West Carroll Parish School Board (the "School Board"). The School Board's reporting entity is defined in Note 1 to the School Board's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

NOTE 2 -- BASIS OF ACCOUNTING The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the School Board's basic financial statements.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS Federal awards are reported in the School Board's basic financial statements as follows:

Major Funds	Federal Sources
IASA	\$ 1,403,070
Special Federal	779,757
Non-Major Special Funds	
Enhancing Education Through Technology	4,762
Vocational Education	38,015
LA4	286,166
Adult Education	11,493
School Lunch	1,051,218
Preschool	20,710
Rural Education Achievement	51,974
Education Jobs Grant	561,400
Total	<u>\$ 4,208,565</u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - MATCHING REVENUES For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

NOTE 6 - NONCASH PROGRAMS The commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.

**West Carroll Parish School Board
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011**

PART I - Summary of the Auditors' Results

Financial Statement Audit

- i. The type of audit report issued was unqualified.
- ii. There was one significant deficiency required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States of America. The significant deficiency is not considered to be a material weakness.
- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statements.

Audit of Federal Awards

- iv. There were two significant deficiencies required to be disclosed by OMB Circular A-133. The significant deficiencies were not considered to be material weaknesses.
- v. The type of report the auditor issued on compliance of major federal awards was unqualified.
- vi. The audit disclosed two audit findings which the auditor is required to report under OMB Circular A-133, Section .510(a).
- vii. The major federal awards are:

Title I Cluster:

CFDA# 84.010A	Title I Basic Grant Program
CFDA# 84.389A	Title I Basic Grant Program-ARRA

Special Education Cluster:

CFDA# 84.027A	Grants to States (Part B)
CFDA# 84.391A	Grants to States (Part B ARRA)
CFDA# 84.173A	Preschool Grants
CFDA# 84.392A	Preschool Grants - ARRA

Child Nutrition Cluster:

CFDA# 10.553	School Breakfast Program
CFDA# 10.555	National School Lunch Program
CFDA# 10.559	Summer Food Service

CFDA# 84.410A	Education Jobs - ARRA
---------------	-----------------------

- viii. The dollar threshold used to distinguish between Type A and Type B programs as defined in OMB Circular A-133, Section .520(b) was \$300,000.
- ix. The auditee does qualify as a low-risk auditee under OMB Circular A-133, Section .530.

**West Carroll Parish School Board
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011**

PART II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:

Reference # and title: 11-F1 Student Activity Funds

Entity-wide or program/department specific: This finding is specific to student activity funds.

Criteria or specific requirement: Schools should follow the best practices stated in the Louisiana Legislative Auditor's School Accounting Procedures Manual.

Condition: The following exceptions were noted from the test work performed at the three schools for the 2010-2011 school year:

In testing 15 receipts at each school, the following exceptions were noted:

- 8 exceptions in which the deposit was not made in a timely manner.
- 5 exceptions in which the individual receipts within the deposit could not be traced to the related account ledger card, teacher log/receipt, and concession inventory or admission ticket reconciliation.

In testing 25 disbursements at each school, the following exceptions were noted:

- 1 exceptions in which the charge was not supported by proper documentation.
- 5 exceptions in which sales tax was paid on the purchase.
- 3 exception in which PTO expenses were paid out of the school account.
- 1 exception where students were paid cash incentives for high test scores out of general admin funds.

In performing the cash counts there was one instance where total amount of cash did not equal total receipts and the purpose of excess funds could not be determined.

Possible asserted effect (cause and effect):

Cause: The auditor was unable to determine the cause.

Effect: The schools noted above may not have adequate documentation for the receipts and disbursements noted above.

Recommendation to prevent future occurrences: All schools should adhere to the best practices stated for student activity funds in the Louisiana Legislative Auditor's School Accounting Procedures Manual.

**West Carroll Parish School Board
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011**

PART III– Findings and questioned costs for federal awards which are required to be reported under OMB Circular A-133 Section (a):

Reference # and title: 11-F2 Reporting of Financial Data

Federal program and specific Federal award identification: This finding relates to Title I Cluster: Title I CFDA# 84.010A and Title I ARRA CFDA# 84.389A, and Special Education Cluster: Special Education CFDA# 84.027A, Special Education ARRA CFDA# 84.391A, Special Education Preschool CFDA# 84.173A, and Special Education Preschool ARRA CFDA# 84.392A for Federal Award Year 2011, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

Criteria or specific requirement: Periodic Expense Reports are to be completed using accumulated expenditures to date and the amounts should tie to the expenditures in the general ledger. Additionally, internal controls should be established to ensure adequate monitoring of reports submitted to the State for completeness and accuracy.

Condition: In testing a sample of twelve periodic expense reports (PER) for the Title I, Title I-ARRA, IDEA, Preschool, IDEA-ARRA, and Preschool-ARRA programs, it was noted that the School Boards reported expenditures did not agree to the general ledger system for eight of the PERs. Furthermore when testing a sample of ten reimbursement requests for the Title I, Title I-ARRA, IDEA, Preschool, IDEA-ARRA, and Preschool-ARRA programs, it was noted that seven of the reports did not agree to the School Board's general ledger system. It was also noted that the PER reports nor the requests for reimbursements are being reviewed by management for completeness and accuracy before submitted to the State. In addition, it was noted during testing of reimbursement requests for Title I and confirmed by management, that nine computer monitors were purchased with federal funds and then sold to a not for profit organization when the School Board could not use them.

Possible asserted effect (cause and effect):

Cause: The auditor was unable to determine the cause.

Effect: The School Board reported incorrect data to the state of the expenditures of federal awards.

Recommendation to prevent future occurrences: The periodic expense reports and requests for reimbursements should be reviewed for accuracy and approved by someone in management before they are submitted to the State.

Reference # and title: 11-F3 Certifications of Effort of Time Spent on Federal Awards

Entity-wide or program/department specific: This finding relates to Special Education CFDA# 84.027A, which is part of the Special Education Cluster for Federal Award Year 2011, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

Criteria or specific requirement: OMB Circular A-87 reads, in part, where employees work on more than one federal award or a federal award and non-federal award, their salaries/wages will be supported by personnel activity reports or equivalent documentation which meet the following standards: 1) They must reflect an after the fact distribution of the activity of each employee, 2) they must account for total activity for which each employee is compensated, 3) they must be prepared monthly and must coincide with one or more pay periods, 4) they must be signed by the employee.

**West Carroll Parish School Board
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011**

PART III– Findings and questioned costs for federal awards which are required to be reported under OMB Circular A-133 Section (a):

Condition: In examining certifications for effort of time spend on federal programs, it was noted that four employees who worked on more than one federal program or worked on a federal program and non-federal award did not complete monthly certifications showing what percentage of their time was spent on the federal program.

Possible asserted effect (cause and effect):

Cause: The auditor was unable to determine the cause.

Effect: The School Board is not documenting monthly the time of employees working on more than one federal award or a federal award and non-federal award.

Recommendation to prevent future occurrences: The School Board should maintain proper documentation of personnel activity (i.e. daily time sheets, or monthly activity reports) for employees whose salary is split between two or more federal awards or a federal award and non-federal award which supports the percentage charged to the federal programs.

West Carroll Parish School Board

OTHER INFORMATION

**West Carroll Parish School Board
Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2011**

Reference # and title: **10-F1** **Accounting Controls**

Origination date: This finding originated fiscal year ended June 30, 2009.

Entity-wide or program/department specific: This finding relates to entity-wide.

Condition: Good internal controls include limited access to computer accounting modules based upon need to access and enter data, separation of duties in functional areas, appropriate written policies and procedures, and limited access to assets. Good internal controls also require proper supervision and review of documents which support the financial statements.

During the testing of internal controls, the following issues were noted:

Security Codes - There are no security codes for access to the bank reconciliation program nor are there security codes for any of the other modules in the system (payroll, accounts payable, etc.). If an employee has access to the system, they have access to all modules within the accounting software. This includes the ability to add vendors to the system with no prior approval or authority. There are currently seven employees who have access to all of the modules within the software.

Cash Controls - In the testing of bank reconciliations, there were 35 outstanding checks for years 1992 - 2007 which were still listed as outstanding items on the operating account bank reconciliation, yet these were immaterial in total. In reference to payroll disbursements, no one is reviewing the payroll check run each pay period before the checks are released, nor is anyone reviewing and approving the transfer to the bank for direct deposits.

Information System Controls - There are no written procedures for a contingency and recovery plan for the information system.

Corrective action taken: The West Carroll Parish School Board limited the accessibility to each software user. Old outstanding checks were eliminated. Payroll was reviewed starting in 2011. This finding is considered cleared.

Reference # and title: **10-F2** **Reporting of Financial Data**

Origination date: This finding originated fiscal year ended June 30, 2010.

Federal program and specific Federal award identification: This finding relates to Title I Cluster: Title I CFDA# 84.010A and Title I ARRA CFDA# 84.389A, Title II CFDA# 84.367A and Special Education Cluster: Special Education CFDA# 84.027A, Special Education ARRA CFDA# 84.391A, Special Education Preschool CFDA# 84.173A, and Special Education Preschool ARRA CFDA# 84.392A for Federal Award Year 2010, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

Condition: Periodic Expense Reports are to be completed using accumulated expenditures to date and the amounts should tie to the expenditures in the general ledger. Additionally, internal controls should be established to ensure adequate monitoring of reports submitted to the state for completeness and accuracy.

**West Carroll Parish School Board
Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2011**

In testing a sample of four periodic expense reports (PER) for the Title I-ARRA and IDEA-ARRA programs it was noted that the School Board reported expenditures for the quarter rather than reporting expenditures on a cumulative basis on all four reports. Furthermore when testing a sample of four periodic expense reports for the Title I and Title II programs, it was noted that three of the reports did not agree to the School Board's general ledger system. It was also noted that the PER reports nor the requests for reimbursements are not being by management for completeness and accuracy before submitted to the State.

Corrective action planned: See current year finding 11-F2.

**West Carroll Parish School Board
Corrective Action Plan for Current Year Audit Findings
June 30, 2011**

Reference # and title: **11-F1** **Student Activity Funds**

Entity-wide or program/department specific: This finding is specific to student activity funds.

Condition: Schools should follow the best practices stated in the Louisiana Legislative Auditor's School Accounting Procedures Manual.

The following exceptions were noted from the test work performed at the three schools for the 2010-2011 school year:

In testing 15 receipts at each school, the following exceptions were noted:

- 8 exceptions in which the deposit was not made in a timely manner.
- 5 exceptions in which the individual receipts within the deposit could not be traced to the related account ledger card, teacher log/receipt, and concession inventory or admission ticket reconciliation.

In testing 25 disbursements at each school, the following exceptions were noted:

- 1 exception in which the charge was not supported by proper documentation.
- 5 exceptions in which sales tax was paid on the purchase.
- 3 exception in which PTO expenses were paid out of the school account
- 1 exception where students were paid cash incentives for high test scores out of general admin funds

In performing the cash counts there was one instance where total amount of cash did not equal total receipts and the purpose of excess funds could not be determined.

Corrective action planned: All exceptions are relating to events that are not new to the schools; however, accounting for such items has become slack. More efforts will be made to review the activities of the student activity funds by the accounting department.

Contact person responsible for corrective action:

Angela Johnson, Business Manager Telephone: (318) 428-2378
West Carroll Parish School Board Fax: (318) 428-3775
314 E. Main Street
Oak Grove, Louisiana 71263

Anticipated completion date: June 30, 2012.

Reference # and title: **11-F2** **Reporting of Financial Data**

Federal program and specific Federal award identification: This finding relates to Title I Cluster: Title I CFDA# 84.010A and Title I ARRA CFDA# 84.389A, and Special Education Cluster: Special Education CFDA# 84.027A, Special Education ARRA CFDA# 84.391A, Special Education Preschool CFDA# 84.173A, and Special Education Preschool ARRA CFDA# 84.392A for Federal Award Year 2011, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

Condition: Periodic Expense Reports are to be completed using accumulated expenditures to date and the amounts should tie to the expenditures in the general ledger. Additionally, internal controls should be established to ensure adequate monitoring of reports submitted to the State for completeness and accuracy.

**West Carroll Parish School Board
Corrective Action Plan for Current Year Audit Findings
June 30, 2011**

In testing a sample of twelve periodic expense reports (PER) for the Title I, Title I-ARRA, IDEA, Preschool, IDEA-ARRA, and Preschool-ARRA programs, it was noted that the School Boards reported expenditures did not agree to the general ledger system for eight of the PERs. Furthermore when testing a sample of ten reimbursement requests for the Title I, Title I-ARRA, IDEA, Preschool, IDEA-ARRA, and Preschool-ARRA programs, it was noted that seven of the reports did not agree to the School Board's general ledger system. It was also noted that the PER reports nor the requests for reimbursements are being reviewed by management for completeness and accuracy before submitted to the State. In addition, it was noted during testing of reimbursement requests for Title I and confirmed by management, that nine computer monitors were purchased with federal funds and then sold to a not for profit organization when the School Board could not use them.

Corrective action planned: For FYE June 30, 2012 efforts have already been made to ensure that all reports, including quarterly PER's, agree to the general ledger on a monthly basis. In the future, all items that are purchased and that are not the correct items or are no longer needed, will be returned to the company in which it was purchased.

Contact person responsible for corrective action:

Charles Holley, Director of Federal Programs
Melanie Schrock, Supervisor of Special Education
West Carroll Parish School Board
314 E. Main Street
Oak Grove, Louisiana 71263

Telephone: (318) 428-4215
Fax: (318) 428-8214

Anticipated completion date: June 30, 2012.

Reference # and title: **11-F3** **Certifications of Effort of Time Spent on Federal Awards**

Entity-wide or program/department specific: This finding relates to Special Education CFDA# 84.027A, which is part of the Special Education Cluster for Federal Award Year 2011, received from Federal Agency U. S. Department of Education passed through Louisiana Department of Education.

Condition: OMB Circular A-87 reads, in part, where employees work on more than one federal award or a federal award and non-federal award, their salaries/wages will be supported by personnel activity reports or equivalent documentation which meet the following standards: 1) They must reflect an after the fact distribution of the activity of each employee, 2) they must account for total activity for which each employee is compensated, 3) they must be prepared monthly and must coincide with one or more pay periods, 4) they must be signed by the employee.

In examining certifications for effort of time spent on federal programs, it was noted that four employees who worked on more than one federal program or worked on a federal program and non-federal award did not complete monthly certifications showing what percentage of their time was spent on the federal program.

Corrective action planned: Monthly certifications on these employees are already being produced.

**West Carroll Parish School Board
Corrective Action Plan for Current Year Audit Findings
June 30, 2011**

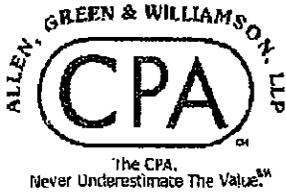
Contact person responsible for corrective action:

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Oak Grove, Louisiana 71263

Telephone: (318) 428-4215

Fax: (318) 428-8214

Anticipated completion date: June 30, 2012.



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members

West Carroll Parish School Board
Oak Grove, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Carroll Parish School Board, Oak Grove, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the specified users of the reports. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

Comment: There was one exception noted where the disbursement tested was incorrectly coded in accordance with the Louisiana Accounting and Uniform Governmental Handbook.

Management's Response: The exception referred to was for library supplies rather than actual library books and was miscoded to the incorrect object code. More caution is being utilized in coding the actual expenditures.

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.

Comment: There were six exceptions noted where the numbers reported on Schedule 2 did not reconcile to the payroll records provided by the School Board.

Manager's Response: Four exceptions were due to a timing difference in calculating. Some results were taken from October 31 rather than October 1. The two remaining exceptions were just misclassified.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

Comment: There were two exceptions noted where the numbers reported on Schedule 4 did not reconcile to the payroll records provided by the School Board.

Manager's Response: Our calculation of one assistant principal was based on years of experience in that position rather than total years of experience.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555)

Comment: No exceptions were noted as a result of applying agreed upon procedures.

Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

Comment: There were two exceptions noted where the number of years experience reported for the employee did not agree to the documentation in the employee's personnel file.

Manager's Response: These exceptions were due to a lack of documentation being turned in to the payroll department and not follow up on them was performed.

Public Staff Data (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

Comment: There were two exceptions noted where the base salary reported did not agree to the employees' personnel file. There was one exception noted where the extra compensation reported did not agree to the employee's personnel file. There was one exception noted where the FTE reported for an employee did not agree to the employee's personnel file.

Manager's Response: The base salary and extra compensation exceptions were due to PEP translation file errors and have been corrected. The FTE exception was due to a programming malfunction and is currently being worked on to try and fix the error.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of ten classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

Louisiana Educational Assessment Program (LEAP) for the 21st century (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

The Graduation Exit Exam for the 21st Century (Schedule 8)

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

The Iowa Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

Comment: There were no exceptions noted as a result of applying agreed upon procedures.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the West Carroll Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Allen, Green & Williamson, LLP
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 26, 2011

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2011**

	Column A	Column B
<u>General Fund Instructional and Equipment Expenditures</u>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$ 6,474,181	
Other Instructional Staff Activities	533,429	
Instructional Staff Employee Benefits	2,732,246	
Purchased Professional and Technical Services	0	
Instructional Materials and Supplies	158,503	
Instructional Equipment	<u>0</u>	
Total Teacher and Student Interaction Activities		\$ 9,898,359
Other Instructional Activities		61,703
Pupil Support Services	690,788	
Less: Equipment for Pupil Support Services	<u>0</u>	
Net Pupil Support Services		690,788
Instructional Staff Services	613,409	
Less: Equipment for Instructional Staff Services	<u>0</u>	
Net Instructional Staff Services		613,409
School Administration	1,069,424	
Less: Equipment for School Administration	<u>0</u>	
Net School Administration		<u>1,069,424</u>
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$12,333,683</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u>\$0</u>
<u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		\$310,464
Renewable Ad Valorem Tax		933,216
Debt Service Ad Valorem Tax		0
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		37,351
Sales and Use Taxes		<u>2,272,494</u>
Total Local Taxation Revenue		<u>\$3,553,525</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$18,440
Earnings from Other Real Property		841
Total Local Earnings on Investment in Real Property		<u>\$19,281</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$24,000
Revenue Sharing - Other Taxes		64,077
Revenue Sharing - Excess Portion		0
Other Revenue in Lieu of Taxes		<u>0</u>
Total State Revenue in Lieu of Taxes		<u>\$88,077</u>
Nonpublic Textbook Revenue		<u>\$0</u>
Nonpublic Transportation Revenue		<u>\$0</u>

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

Education Levels of Public School Staff
As of October 1, 2010

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0	0	0	0	0	0	0
Bachelor's Degree	99	62	0	0	0	0	0	0
Master's Degree	52	33	0	0	2	22	0	0
Master's Degree + 30	8	4	0	0	7	78	0	0
Specialist in Education	1	1	0	0	0	0	0	0
Ph. D. or Ed. D.	0	0	0	0	0	0	0	0
Total	160	100	0	0	9	100	0	0

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

Number and Type of Public Schools
For the Year Ended June 30, 2011

Type	Number
Elementary	2
Middle/Jr. High	0
Secondary	1
Combination	3
Total	6

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
As of October 1, 2010

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	1	1	0	0	0	0	2
Principals	0	0	1	0	0	1	5	7
Classroom Teachers	8	9	50	20	20	20	33	160
Total	8	10	52	20	20	21	38	169

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

Public School Staff Data: Average Salaries
For the Year Ended June 30, 2011

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers' Salary Including Extra Compensation	\$45,318	\$45,413
Average Classroom Teachers' Salary Excluding Extra Compensation	\$44,547	\$44,619
Number of Teacher Full-time Equivalent (FTEs) used in Computation of Average Salaries	158.37	155.37

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

Class Size Characteristics
As of October 1, 2010

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	65.6	84	34.4	44	0	0	0	0
Elementary Activity Classes	52.2	12	47.8	11	0	0	0	0
Middle/Jr. High	0	0	0	0	0	0	0	0
Middle/Jr. High Activity Classes	0	0	0	0	0	0	0	0
High	58.3	95	26.4	43	13.5	22	2	3
High Activity Classes	73.1	19	7.7	2	11.5	3	7.7	2
Combination	81.6	364	17	76	1.3	6	0	0
Combination Activity Classes	86.2	81	12.8	12	0	0	1	1

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

Louisiana Educational Assessment Program (LEAP)
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	19	7	5	3	11	6	9	5	7	4	6	3
Mastery	44	24	26	15	42	23	33	17	26	15	27	16
Basic	87	47	85	50	85	47	94	50	78	46	97	53
Approaching Basic	33	17	38	22	26	14	58	20	36	21	37	20
Unsatisfactory	9	5	15	9	18	10	15	8	23	14	15	8
Total	186	100	169	100	182	100	189	100	170	100	182	100

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	7	4	5	3	14	8	7	4	4	2	4	2
Mastery	37	19	25	15	34	19	47	25	33	19	29	16
Basic	97	51	87	51	93	51	99	52	87	51	99	54
Approaching Basic	37	20	39	23	31	17	27	14	34	20	29	16
Unsatisfactory	11	6	14	8	10	5	9	5	12	7	21	12
Total	189	100	170	100	182	100	189	100	170	100	182	100

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	6	4	8	5	0	0	7	5	12	7	14	9
Mastery	31	20	38	23	24	16	7	5	10	6	13	9
Basic	73	48	70	42	90	59	95	61	99	60	84	59
Approaching Basic	39	25	40	24	34	22	32	21	33	20	28	22
Unsatisfactory	5	3	9	5	4	3	13	8	12	7	8	3
Total	154	100	165	100	152	100	154	100	166	100	152	100

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	3	2	3	2	10	7	1	1	2	1	1	1
Mastery	42	28	39	23	37	25	31	20	37	22	28	19
Basic	69	45	74	44	48	32	88	58	89	52	80	53
Approaching Basic	28	19	40	24	47	31	25	16	20	12	33	22
Unsatisfactory	9	6	12	7	9	6	7	5	21	13	9	6
Total	162	100	168	100	151	100	152	100	168	100	151	100

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

Graduation Exit Examination (GEE)
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts						Mathematics					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	0	0	3	3	1	1	11	8	15	16	14	10
Mastery	11	8	17	18	10	7	29	23	20	21	22	16
Basic	65	50	52	54	75	54	56	44	46	48	77	55
Approaching Basic	33	28	20	21	47	34	20	18	9	9	20	14
Unsatisfactory	20	16	4	4	7	5	12	9	6	6	7	5
Total	129	100	96	100	140	100	128	100	96	100	140	100

District Achievement Level Results	Science						Social Studies					
	2011		2010		2009		2011		2010		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	4	4	3	2	5	4	1	1	0	0	1	1
Mastery	20	21	28	21	25	19	13	14	19	14	18	14
Basic	56	58	65	48	62	48	62	64	88	65	74	57
Approaching Basic	11	12	30	22	29	22	13	14	21	15	28	22
Unsatisfactory	5	5	10	7	9	7	7	7	8	6	9	7
Total	96	100	136	100	130	100	96	100	136	100	130	100

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

IOWA and iLEAP Tests
For the Year Ended June 30, 2011

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	7	4	15	9	10	8	0	0
Mastery	32	20	30	19	31	19	41	25
Basic	72	44	71	44	69	43	66	41
Approaching Basic	34	21	24	15	37	23	33	20
Unsatisfactory	17	10	22	14	14	9	21	13
Total	162	100	162	100	161	100	161	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	4	2	7	4	6	4	18	11
Mastery	30	18	19	12	35	21	35	21
Basic	70	42	78	47	68	41	80	48
Approaching Basic	35	21	33	20	42	25	12	7
Unsatisfactory	26	16	28	17	14	8	20	12
Total	165	100	165	100	165	100	165	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	5	4	9	7	4	3	15	11
Mastery	22	16	27	20	19	14	25	18
Basic	70	51	74	54	72	53	66	49
Approaching Basic	33	24	17	13	32	24	23	17
Unsatisfactory	6	4	9	7	9	7	7	5
Total	136	100	136	100	136	100	136	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	9	5	17	9	5	3	6	3
Mastery	32	17	29	15	49	26	43	23
Basic	90	47	88	46	78	41	88	46
Approaching Basic	42	22	34	18	42	22	35	18
Unsatisfactory	18	9	22	12	16	8	18	9
Total	191	100	190	100	190	100	190	100

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced	2	2	9	8
Mastery	20	17	26	22
Basic	66	55	57	48
Approaching Basic	24	20	17	14
Unsatisfactory	7	6	10	9
Total	119	100	119	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	11	6	6	3	9	5	6	3
Mastery	43	25	40	23	43	25	44	25
Basic	71	41	75	43	72	41	80	46
Approaching Basic	30	17	43	25	38	22	32	18
Unsatisfactory	20	11	11	6	13	7	13	7
Total	175	100	175	100	175	100	175	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	5	3	10	6	6	4	38	23
Mastery	30	18	24	15	38	23	31	19
Basic	77	47	82	50	70	43	58	36
Approaching Basic	25	15	30	18	36	22	25	15
Unsatisfactory	26	16	17	10	13	8	11	7
Total	163	100	163	100	163	100	163	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	5	3	6	4	6	4	24	15
Mastery	32	20	26	15	37	23	21	13
Basic	84	52	88	54	73	45	75	46
Approaching Basic	29	18	26	16	37	23	34	21
Unsatisfactory	12	7	17	10	9	6	8	5
Total	162	100	162	100	162	100	162	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	10	7	11	7	6	4	2	1
Mastery	27	18	18	12	29	20	33	22
Basic	75	51	94	64	70	48	84	57
Approaching Basic	29	20	15	10	36	24	21	14
Unsatisfactory	6	4	9	6	6	4	7	5
Total	147	100	147	100	147	100	147	100

District Achievement Level Results	English Language Arts		Mathematics	
	2010		2010	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced	2	1	5	3
Mastery	23	15	23	15
Basic	81	54	87	58
Approaching Basic	37	25	16	11
Unsatisfactory	8	5	20	13
Total	151	100	151	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	9	5	11	7	15	9	12	7
Mastery	41	25	23	14	37	22	38	23
Basic	70	42	81	49	72	44	67	40
Approaching Basic	25	15	26	15	30	18	32	19
Unsatisfactory	21	13	25	15	12	7	17	11
Total	168	100	166	100	186	100	166	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	5	3	11	7	11	7	20	13
Mastery	21	13	14	9	30	19	37	24
Basic	80	51	73	46	67	43	64	41
Approaching Basic	32	21	33	21	42	27	22	14
Unsatisfactory	18	12	26	17	6	4	13	8
Total	155	100	157	100	156	100	156	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	3	2	9	5	5	3	23	14
Mastery	29	17	21	13	32	19	29	17
Basic	86	51	91	55	85	51	74	44
Approaching Basic	38	23	29	17	36	22	28	17
Unsatisfactory	11	7	17	10	9	5	13	8
Total	167	100	167	100	157	100	167	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	8	5	11	6	7	4	4	2
Mastery	23	13	21	12	32	18	24	14
Basic	87	50	91	53	84	49	89	52
Approaching Basic	47	27	39	23	34	20	35	20
Unsatisfactory	8	5	11	6	16	9	21	12
Total	173	100	173	100	173	100	173	100

District Achievement Level Results	English Language Arts		Mathematics	
	2011		2011	
Students	Number	Percent	Number	Percent
Grade 9				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				